

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018

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.Open to Public
Inspection

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

B Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization THE PUBLIC INTEREST LAW CENTER

Doing business as

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

1709 BENJAMIN FRANKLIN PARKWAY 2ND FLOOR

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

PHILADELPHIA, PA 19103

D Employer identification number

23-1923398

E Telephone number

(215) 627-7100

G Gross receipts \$ 1,833,493.

F Name and address of principal officer:

Jennifer Clarke, 1709 B. Franklin Pkwy, 2nd Fl, Phila, PA 19103

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number

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

J Website: WWW.PUBINTLAW.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1974

M State of legal domicile: PA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: The Public Interest Law Center uses high-impact legal strategies to advance the civil, social, and economic rights of communities in the Philadelphia region facing discrimination, inequality, and poverty.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3** 35

4 Number of independent voting members of the governing body (Part VI, line 1b) **4** 35

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) **5** 17

6 Total number of volunteers (estimate if necessary) **6** 73

7a Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 0.

b Net unrelated business taxable income from Form 990-T, line 38 **7b** 0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,137,240.	1,500,306.
9 Program service revenue (Part VIII, line 2g)	400,716.	193,251.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	32,387.	92,872.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,763.	-2,966.
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,590,106.	1,783,463.
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	969,096.	1,100,191.
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 137,113.		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	409,117.	402,824.
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,378,213.	1,503,015.
19 Revenue less expenses. Subtract line 18 from line 12	211,893.	280,448.
20 Total assets (Part X, line 16)	2,760,154.	2,907,306.
21 Total liabilities (Part X, line 26)	148,162.	147,099.
22 Net assets or fund balances. Subtract line 21 from line 20	2,611,992.	2,760,207.

Part II Signature Block

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

Sign Here

Signature of officer: Jennifer R. Clarke Date: 9/17/19

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Joseph P Leonard Preparer's signature: Joseph P Leonard Date: 09/13/2019 Check ☒ if self-employed PTIN: P00229620

Firm's name ▶ SNYDER, DAITZ & COMPANY Firm's EIN ▶ 23-1436393

Firm's address ▶ 1617 JOHN F. KENNEDY BLVD., SUITE 720, PHILADELPHIA, PA 19103 Phone no. (215) 563-6141

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

OMB No. 1545-1709

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

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

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

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

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. THE PUBLIC INTEREST LAW CENTER	Employer identification number (EIN) or 23-1923398
	Number, street, and room or suite no. If a P.O. box, see instructions. 1709 BENJAMIN FRANKLIN PARKWAY, #2ND FLOOR	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHILADELPHIA PA 19103	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

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

• The books are in the care of ► Latrice Brooks

Telephone No. ► (215) 627-7100

Fax No. ►

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until Nov 15, 20 19, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year 20 18 or

► ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

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

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

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

The Public Interest Law Center uses high-impact legal strategies to advance the civil, social, and economic rights of communities in the Philadelphia region facing discrimination, inequality, and poverty. We use litigation, community education, advocacy, and organizing to secure their access to fundamental resources and services.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 1,149,854. including grants of \$ 0.) (Revenue \$ 193,251.)

The Law Center's activities in the areas of Public Education, Health Care, Public Health & Environmental Justice, Housing, Employment, and Voters' Rights are included in the Report of Accomplishments (attachment to Schedule O).

Staff participation in conferences, speaking engagements and training sessions are also included, as is information on staff awards and recognition.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)**4e** Total program service expenses 1,149,854.

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	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input checked="" type="checkbox"/>	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	N/A
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	N/A
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	N/A
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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? 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	X
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	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 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 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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	23
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	17
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	N/A
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	N/A
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	N/A
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	N/A
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	N/A
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	N/A
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	N/A
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	N/A
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	N/A
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	N/A
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	N/A
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	N/A
c	Enter the amount of reserves on hand	13c	N/A
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	N/A
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	35	
b	Enter the number of voting members included in line 1a, above, who are independent	35	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

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

	Yes	No
10a		X
b	N/A	
11a	X	
b		
12a	X	
b	X	
c	X	
13	X	
14	X	
15		
a	X	
b	N/A	
16a		X
b	N/A	

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 Latrice Brooks, 1709 B.Franklin Pkwy, 2nd Fl, Philadelphia,, PA 19103 (215) 627-7100

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Lea Knight Board Chair	2.00	x		x				0.	0.	0.
(2) Ellen S. Friedell Vice Chair	2.00	x		x				0.	0.	0.
(3) Ellen Meriwether Treasurer	2.00	x		x				0.	0.	0.
(4) Marc A. Topaz Secretary	2.00	x		x				0.	0.	0.
(5) Leigh Ann Buziak Board Member	1.00	x						0.	0.	0.
(6) David Caputo Board Member	1.00	x						0.	0.	0.
(7) Thomas M. Chapin Board Member	1.00	x						0.	0.	0.
(8) Nicholas E. Chimicles Board Member	1.00	x						0.	0.	0.
(9) Lisa W. Clark Board Member	1.00	x						0.	0.	0.
(10) Abbi L. Cohen Board Member	1.00	x						0.	0.	0.
(11) Brian T. Feeney Board Member	1.00	x						0.	0.	0.
(12) Molly Flynn Board Member	1.00	x						0.	0.	0.
(13) Lloyd Freeman Board Member (until 5/17/18)	1.00	x						0.	0.	0.
(14) Rachel Gallegos Board Member	1.00	x						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Anthony Gay Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(16) Matthew Glazer Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(17) Megan Jones Griffault Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(18) Katherine Hatton Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(19) Michael J. Hynes Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(20) Howard Langer Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(21) Robert J. LaRocca Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(22) Shannon E. McClure Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(23) Michael T. McKeever Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(24) Jeffrey Moller Board Member (until 5/17/18)	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
(25) H. Laddie Montague Jr Board Member	1.00	<input checked="" type="checkbox"/>						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								128,000.	0.	2,622.
d Total (add lines 1b and 1c)								128,000.	0.	2,622.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization										1

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

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

Form 990: Return of Organization Exempt from Income Tax

Part VII: Section A (continued)

Continuation Statement

Name and title	Average hours per week (list any hours for related organizations on the right)	Position						Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
		C1 - director	C2 - Institutional trustee	C3 - Officer	C4 - Key employee	C5 - Highest compensated employee	C6 - Former			
Richard P. Pasquier Board Member	1.00	X						0.	0.	0.
Kartik Patel Board Member	1.00	X						0.	0.	0.
Kenneth Racowski Board Member	1.00	X						0.	0.	0.
Jacqueline R. Robinson Board Member	1.00	X						0.	0.	0.
Daryn Rush Board Member	1.00	X						0.	0.	0.
Colby Smith Board Member	1.00	X						0.	0.	0.
David Smith Board Member	1.00	X						0.	0.	0.
Hyung Steele Board Member	1.00	X						0.	0.	0.
Dana Trexler Board Member	1.00	X						0.	0.	0.
Karen J. Vaughn Board Member	1.00	X						0.	0.	0.
Phillip Wilson Board Member	1.00	X						0.	0.	0.
Judy Yun Board Member	1.00	X						0.	0.	0.
Jennifer Clarke Executive Director	40.00			X				128,000.	0.	2,622.
								128,000.	0.	2,622.

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	14,134.			
	b	Membership dues	1b				
	c	Fundraising events	1c	337,550.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,148,622.			
	g	Noncash contributions included in lines 1a-1f: \$		2,520.			
	h	Total. Add lines 1a-1f		1,500,306.			
Program Service Revenue			Business Code				
	2a	Fee/case costs awards	541100	72,033.	72,033.	0.	0.
	b	Contracts & Honorarium	541100	121,218.	121,218.	0.	0.
	c						
	d						
	e						
	f	All other program service revenue .					
	g	Total. Add lines 2a-2f		193,251.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		92,872.	0.	0.	92,872.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory					
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 337,550. of contributions reported on line 1c). See Part IV, line 18	a	44,130.			
	b	Less: direct expenses	b	50,030.			
	c	Net income or (loss) from fundraising events		-5,900.		0.	-5,900.
	9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a				
b	Less: cost of goods sold	b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11a	Refunds & reimbursements	999999	2,934.	0.	0.	2,934.	
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		2,934.				
12	Total revenue. See instructions		1,783,463.	193,251.	0.	89,906.	

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	132,622.	66,311.	33,156.	33,155.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	821,418.	692,579.	95,905.	32,934.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	14,243.	11,919.	1,697.	627.
9 Other employee benefits	53,101.	42,481.	7,089.	3,531.
10 Payroll taxes	78,807.	62,751.	10,636.	5,420.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	8,450.	0.	8,450.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	74,771.	13,501.	24,120.	37,150.
12 Advertising and promotion	64,454.	46,733.	14,773.	2,948.
13 Office expenses	25,805.	21,688.	2,825.	1,292.
14 Information technology				
15 Royalties				
16 Occupancy	114,238.	95,009.	13,193.	6,036.
17 Travel	8,076.	8,076.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,738.	1,738.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,073.	8,377.	1,163.	533.
23 Insurance	26,334.	21,901.	3,041.	1,392.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Case/court costs	18,240.	18,240.	0.	0.
b Dues & library	16,730.	16,730.	0.	0.
c Newsletter & fundraising	24,190.	12,095.	0.	12,095.
d Event expenses	9,725.	9,725.	0.	0.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,503,015.	1,149,854.	216,048.	137,113.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	514,822.	1	555,996.
	2 Savings and temporary cash investments	323,781.	2	306,758.
	3 Pledges and grants receivable, net	140,672.	3	397,943.
	4 Accounts receivable, net	86,874.	4	2,500.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	22,006.	9	22,547.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 152,662.		
	b Less: accumulated depreciation	10b 146,553.		
	11 Investments—publicly traded securities	16,183.	10c	6,109.
	12 Investments—other securities. See Part IV, line 11	1,593,855.	11	1,556,624.
	13 Investments—program-related. See Part IV, line 11	61,961.	12	58,829.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,760,154.	15		
Liabilities	17 Accounts payable and accrued expenses	2,760,154.	16	2,907,306.
	18 Grants payable	42,425.	17	34,997.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities	68,132.	19	29,005.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	37,605.	21	83,097.
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		24	
	26 Total liabilities. Add lines 17 through 25	148,162.	25	
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.	148,162.	26	147,099.
	28 Unrestricted net assets	2,129,512.	27	1,896,062.
	29 Temporarily restricted net assets	319,508.	28	701,173.
	30 Permanently restricted net assets	162,972.	29	162,972.
	31 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	32 Capital stock or trust principal, or current funds		30	
	33 Paid-in or capital surplus, or land, building, or equipment fund		31	
	34 Retained earnings, endowment, accumulated income, or other funds		32	
	35 Total net assets or fund balances	2,611,992.	33	2,760,207.
	36 Total liabilities and net assets/fund balances	2,760,154.	34	2,907,306.

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,783,463.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,503,015.
3	Revenue less expenses. Subtract line 2 from line 1	3	280,448.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,611,992.
5	Net unrealized gains (losses) on investments	5	-132,233.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,760,207.

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

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . .
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b	N/A	

Form **990** (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

THE PUBLIC INTEREST LAW CENTER

Employer identification number

23-1923398

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	683,222.	874,391.	812,055.	1,137,240.	1,500,306.	5,007,214.
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.	683,222.	874,391.	812,055.	1,137,240.	1,500,306.	5,007,214.
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).						1,038,732.
6 Public support. Subtract line 5 from line 4						3,968,482.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	683,222.	874,391.	812,055.	1,137,240.	1,500,306.	5,007,214.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,046.	5,430.	9,896.	32,387.	92,872.	146,631.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						5,153,845.
12 Gross receipts from related activities, etc. (see instructions)					12	3,705,435.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	77 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	81.07 %
16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in 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 (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in 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 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in 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 (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in 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 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

N/A

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b** A family member of a person described in (a) above?
- c** A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ 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 government entity (see instructions).
- 2** Activities Test. Answer (a) and (b) below.
- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3** Parent of Supported Organizations. Answer (a) and (b) below.
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

N/A

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

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

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

N/A

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

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

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization THE PUBLIC INTEREST LAW CENTER	Employer identification number 23-1923398
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Part EA Complete if the organization is exempt under section 501(c) or is a section 527 organization. N/A

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions) ▶

Part EB Complete if the organization is exempt under section 501(c)(3). N/A

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part EC Complete if the organization is exempt under section 501(c), except section 501(c)(3). N/A

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 60%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?	X		342.
d Mailings to members, legislators, or the public?	X		229.
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		430.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		1,250.
i Other activities?	X		337.
j Total. Add lines 1c through 1i			2,588.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			N/A
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			N/A
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		N/A	

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

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

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

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

Part IV Supplemental Information

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

Pt II-B Line 1: DESCRIPTION OF LOBBYING ACTIVITIES

Research and communications with elected officials regarding federal bill to

exempt lawyers from debt collection protections; provide analysis of state bill

regarding neglect of care dependent individuals; advocacy opposing federal proposals

to add work requirements for Medicaid and for food stamps; advocating and contact

with state legislators in opposition to bill permitting state revenue to be used

Part IV Supplemental Information (continued)

for vouchers for non-public educational institutions; advocacy opposing proposed state legislation permitting significant expansion of charter schools; advocacy calling for state legislature to add appropriation to reimburse public schools for capital costs; advocacy pertaining to 2018-2019 state budget proposal; meetings with legislators and advocacy regarding proposal to updating landlord tenant laws; advocacy and meetings with elected representatives in support of state eviction expungement legislation; advocacy opposing proposed state bill pre-empting city labor ordinances; advocacy supporting proposed city Fair Work Week ordinance; meet with city councilpersons and advocacy requesting modifications of portions of proposed squatters bill; advocacy with city council persons and advocacy opposing proposed bill to securitize city tax liens; advocacy and meetings with city council persons regarding good cause eviction legislation; advocacy supporting proposed city ordinance to require disclosure of major shareholders of limited liability corporations holding rental properties; advocacy in support of ordinance requiring lead paint inspections in schools

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

Employer identification number

THE PUBLIC INTEREST LAW CENTER

23-1923398

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

N/A

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

Part II Conservation Easements.

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

N/A

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

N/A

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|----------|
| 1c Beginning balance | 37,605. |
| 1d Additions during the year | 139,637. |
| 1e Distributions during the year | 94,145. |
| 1f Ending balance | 83,097. |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

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

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 179,397. | 177,656. | 126,311. | 126,311. | 126,311. |
| b Contributions | 454,277. | 2,500. | 51,345. | | |
| c Net investment earnings, gains, and losses | -8,827. | 14,117. | 580. | 126. | 126. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 12,586. | 8,875. | 46. | 25. | 25. |
| f Administrative expenses | 6,470. | 6,001. | 534. | 101. | 101. |
| g End of year balance | 605,791. | 179,397. | 177,656. | 126,311. | 126,311. |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ☐ 73.61%
- b Permanent endowment ☐ 26.39%
- c Temporarily restricted endowment ☐ 0. %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) unrelated organizations | X | |
| (ii) related organizations | | X |
| 3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | N/A | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.			0.
b Buildings		7,515.	7,515.	0.
c Leasehold improvements		145,147.	139,038.	6,109.
d Equipment				
e Other				6,109.

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

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other Philadelphia Foundation		
(A) consisting of marketable securities	58,829.	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	58,829.	

Part VIII Investments—Program Related.Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. N/A

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

Part IX Other Assets.Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,481,363.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	647,870.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	50,030.	
e	Add lines 2a through 2d		2e	697,900.
3	Subtract line 2e from line 1		3	1,783,463.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,783,463.

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,333,148.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	647,870.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	182,263.	
e	Add lines 2a through 2d		2e	830,133.
3	Subtract line 2e from line 1		3	1,503,015.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,503,015.

Part XIII **Supplemental Information.**

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

Pt XI, Line 2d: Fundraiser expenses

Pt XII, Line 2d: Fundraiser expenses (\$50,030) and Net unrealized investment losses (\$132,233)

Pt IV, Line 2b: \$83,097 Fiscal sponsorships

Pt V, Line 4: Board Designated Endowments - \$3,839 for educational programs, and \$442,112 for long term financial support.

Permanent Endowment (Wolf Fund) - \$101,011 for operations

Permanent Endowment (Gilhool Fund) - \$58,829 for persons with disabilities

Part XIII Supplemental Information *(continued)*

Lined area for supplemental information.

SCHEDULE G
(Form 990 or 990-EZ)

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

2018

Open to Public Inspection

Name of the organization

THE PUBLIC INTEREST LAW CENTER

Employer identification number

23-1923398

Part

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

N/A

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1 Dinner (event type)	(b) Event #2 NONE (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))	
Revenue	1	Gross receipts	381,680.		381,680.	
	2	Less: Contributions	337,550.		337,550.	
	3	Gross income (line 1 minus line 2)	44,130.		44,130.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	5,265.		5,265.	
	7	Food and beverages	12,247.		12,247.	
	8	Entertainment	400.		400.	
	9	Other direct expenses	32,118.		32,118.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				50,030.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-5,900.

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

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

- 9 Enter the state(s) in which the organization conducts gaming activities: _____
- a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No
- b If "No," explain: _____
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No
- b If "Yes," explain: _____

- Name _____

Address

- Name _____

Address

Name

Gaming manager compensation ▶ \$ _____

Description of services provided ▶

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ☐ \$

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

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Pt VI, Line 4: CHANGES TO BY-LAWS

The Board reserved a total of four board spots. "At least two of the directors shall be former clients of the corporation and at least two of the directors shall be community members selected from client or community based organizations."

Pt VI, Line 8b: COMMITTEE AUTHORIZED TO ACT ON BEHALF OF THE BOARD

The Executive Committee is authorized to act on behalf of the board of directors. Minutes are kept of those meetings.

Pt VI, Line 11b: PROCESS FOR REVIEW OF FORM 990

Prior to filing, the Form 990 is given to the audit/finance committee to review during a meeting of the committee. The Form 990 is also provided to the entire board prior to filing.

Pt VI, Line 12c: CONFLICT OF INTERESTS

The conflict of interest policy is regularly enforced. New board members and staff are provided with a copy of the policy and board members are asked each year to disclose any conflicts and/or certify that there are no such conflicts.

Pt VI, Line 15a: PROCESS FOR DETERMINING COMPENSATION.

In November 2018, the Personnel Committee obtained and circulated objective compensation data for similar qualified persons in comparable positions at similarly situated organizations in order to establish a benchmark for the compensation paid to the executive director in 2019. In November 2018, the Personnel Committee

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

Name of the organization

THE PUBLIC INTEREST LAW CENTER

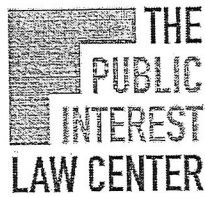
Employer identification number

23-1923398

discussed a proposed increase in the Executive Director's compensation. The Committee voted by email on the proposed increase with the vote completed on November 20, 2018. The recommendation was thereafter shared with the Executive Committee and scheduled for a vote at the board of directors' December 20, 2018 meeting. At the request of the Executive Director, the recommendation was deferred and therefore the 2019 compensation remained the same as it had been in 2018. Other than the executive director, there were no key employees in 2018. The board of directors adopted a written policy regarding the compensation for the executive director and other key employees on September 9, 2010.

Pt VI, Line 19: AVAILABILITY OF DOCUMENTS

The Law Center posts its Form 1023, three years of its Form 990, The Board Conflict of Interest policies (financial and legal) governing documents and annual audited financial statements on its website.



Action. Access. Progress.

**FORM 990, SCHEDULE O ATTACHMENT
PART III, LINE 4**

23-1923398

2018 SUMMARY OF ACCOMPLISHMENTS

The Public Interest Law Center uses high-impact legal strategies to advance the civil, social, and economic rights of communities in the Philadelphia region facing discrimination, inequality, and poverty. We use litigation, community education, advocacy, and organizing to secure their access to fundamental resources and services.

REPORT CONTENTS

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PROJECT UPDATES

PUBLIC EDUCATION

School Funding Lawsuit:

William Penn School District, et al. v. Pennsylvania Department of Education, et al.

Pennsylvania state officials have adopted an irrational school funding scheme that discriminates against children based on where they live and the wealth of their communities. Without sufficient funding from the state, school districts are forced to rely heavily on local property taxes, meaning students in low-wealth districts do not have access to the same resources as their peers in wealthier areas, even though students living in poverty typically need more resources. This broken system creates gross disparities: Pennsylvania has the widest funding gap between rich and poor school districts in the nation. Under the current system, hundreds of thousands of students across the state cannot meet state-imposed academic standards.

Together with the Education Law Center-PA and O'Melveny & Myers LLP, we filed suit against state officials in November 2014, alleging the state legislature is in violation of the Pennsylvania State Constitution. The constitution directs the legislature to provide for "a thorough and efficient system of public education," which the current funding scheme does not accomplish. The current system also violates the Equal Protection Clause of the state constitution because children in low-wealth districts are being denied the same opportunity to receive an adequate education as children in high-wealth districts.

We represent six school districts, six families, the Pennsylvania Association of Rural and Small Schools and the NAACP Pennsylvania State Conference. In a landmark September 2017 opinion, the Pennsylvania Supreme Court said that the Petitioners' claims could go forward, opening the courthouse doors to the children of the Commonwealth. In 2018, legislative leaders attempted to dismiss the case or further delay trial. State Senate President Pro Tempore Joseph Scarnati argued that the adoption of a statewide funding formula in 2016 rendered our case moot. In our response to this claim, we filed briefs and affidavits in July showing that funding inequalities between rich and poor districts had widened since the lawsuit was filed, and state funding available for classroom expenses had declined. The six school district petitioners in the lawsuit filed affidavits reporting continued detrimental cuts to education. In August, the Commonwealth Court denied Senator Scarnati's motion to dismiss the case as moot, allowing the case to move forward. In late 2018 the Court established a schedule for fact discovery and set a tentatively trial date of summer 2020.

Education Advocacy and PA Schools Work

Pennsylvania's state share of education funding is ranked 46th in the nation, contributing to large disparities between wealthy and poor school districts which must rely on local property taxes to fund schools. PA Schools Work is a non-partisan statewide campaign to ensure that all Pennsylvania schools are adequately and equitably funded by advocating for bold state

investment in public education. As a founding member of the coalition, the Law Center is among dozens of other organizations in the state committed to research and advocacy efforts on behalf of student success. As part of PA Schools Work, we contribute to and produce original research on the impact of our current school funding system, guide public advocacy, and share regular updates on our school funding litigation.

In 2018, we held 22 total public presentations that explain how the current school funding system is broken, how it can be fixed, and how community members can advocate for increased funding. These presentations reached over 700 people in communities across the state.

Supporting Families with Limited English Proficiency:

T.R. v. School District of Philadelphia

Thousands of families in the School District of Philadelphia do not speak English as their primary language. Some of those families have children with disabilities. The School District has largely failed to provide appropriate translation and interpretation services to these families, limiting their ability to fully participate in their children's educational planning, which is especially important and legally required for students with disabilities. Together with Drinker Biddle & Reath LLP and the Education Law Center-PA, we filed a federal class action lawsuit alleging that thousands of parents and their children are denied their legal right to participate in the special education process when they are not provided with translation and interpretation services. The Court denied the School District's motion to dismiss in November 2016. After discovery, we moved for class certification, which the court denied in April 2019. The Court of Appeals denied our review for immediate review of that decision.

Disproportionate Discipline and Tracking of Black Students in Upper Dublin

During the 2014-2015 school year, while just 7.3% of students in Upper Dublin School District were black, nearly 45% of out-of-school suspensions were issued to black students. The District also tracked a disproportionate number of black students into low-level academic courses. Research shows that placement in a low-track course at the start of middle school typically means that the student will remain in low-track courses in that subject through high school, and will be at a greater disadvantage when applying to colleges.

In November 2015, we helped a group of parents file a complaint with the U.S. Department of Education's Office for Civil Rights (OCR), contending that the school district's policies discriminate against black students. We asked OCR to conduct a full investigation and require the District to remedy the problems. In a positive step for black parents and students, in 2016 OCR began an investigation of our complaint, including obtaining data and information from the District. That investigation was ongoing throughout 2018.

Securing Appropriate Extended School Year Services for Students with Disabilities:
C.H. et al., v. the School District of Philadelphia, et al.

For many students with disabilities, school breaks such as winter and summer recess can significantly disrupt academic progress. To avoid that harm, the federal Individuals with Disabilities Education Act (IDEA) requires school districts to provide Extended School Year (ESY) services to eligible students. Schools must work with parents to make individual determinations about the type, amount, and duration of ESY services each child receives. Despite these requirements, the School District of Philadelphia operated a one-size-fits-all ESY program with set time frames and without regard to the different programs and services that individual students needed.

In 2014, together with pro bono counsel from Covington & Burling LLP, we filed a lawsuit in federal court contending that this practice violated federal law and that the district did not meaningfully involve parents in planning for ESY services. In January 2017, parents agreed to settle the lawsuit. Under the settlement agreement, and in accordance with federal law, the school district agreed to work with each student's Individualized Educational Program (IEP) team, which includes parents, to determine the type, amount and duration of services based on each student's individual needs prior to assigning a student to the district's scheduled program. If the IEP team determines that students need additional or different services than those provided within the district's prescribed services, the district must provide those additional services. The district also agreed to conduct training and provide written notification to parents about their child's rights. During 2017, we monitored the settlement agreement and filed a motion to enforce the settlement agreement based on the district's failure to comply with the settlement agreement. We settled the motion to enforce in 2018, with the School District agreeing to extend some of its obligations in the original settlement agreement for an additional six months, publicizing the settlement agreement, and fixing confusing statements in a training video. We continue to monitor the District's progress toward meeting its obligations.

Preparing Students with Disabilities for Life After School

Under the Individuals with Disabilities Education Act (IDEA), students who receive special education are entitled to transition services to help them prepare for adulthood in areas such as employment, as part of their Individualized Education Program (IEP). Our Preparing Students with Disabilities for Life after School is an ongoing project that offers legal representation, legal advice, and know-your-rights education to families in preparing their student for life after high school. Such representations include providing assistance with understanding educational records, relaying information about entitlements under IDEA, and connecting families with additional resources.

In 2018, through presentations, conferences and community meetings, we reached 399 parents, advocates and teachers. These presentations aim to inform audience members about IDEA and Pennsylvania special education laws, including the right to receive transition services. In October, we held a joint CLE with the Juvenile Law Center, where we informed 26 attorneys and other professionals about the changing landscape of transition services and provided them with strategies for helping youth and students obtain the services they need to thrive in life after school.

As part of our efforts to hold Pennsylvania accountable for preparing students with disabilities for life after school, we conducted an in-depth analysis of quarterly reports from the Office of Vocational Rehabilitation (OVR) tracking the provision of a variety of career readiness services for students with disabilities. These reports are mandated by Pennsylvania's Work Experience for High School Students with Disabilities Act, known as Act 26, passed in 2016. We published our analysis of the first six quarterly Act 26 reports on October 24, 2018, showing that the rates of services being provided to students across all categories—job referrals, IEP meetings attended by OVR staff, and others—are extremely low, and that the reports lack sufficient data for stakeholders to understand the scope of Act 26's impact. We continue to analyze each new quarterly report as it is released.

ENVIRONMENTAL JUSTICE

Garden Justice Legal Initiative

Philadelphia has tens of thousands of abandoned, vacant lots. For decades, many communities have put these spaces back to productive use by growing gardens or farms or establishing open, community spaces. But outdated city policies and a quagmire of city agencies too often cause gardeners, farmers and community members difficulty when they attempt to secure legal access to maintain their community spaces. Through our Garden Justice Legal Initiative, we provide pro bono legal services, policy advocacy, community education and organizing to residents, community gardeners and market farmers in historically disinvested neighborhoods, communities of color and refugee communities.

In 2018 we represented five gardens and farms and consulted with an additional 29 garden and farm groups to help them stay on their land. In March, the Law Center began representing New Jerusalem, a community-run addiction recovery center in North Philadelphia, in securing possession of garden plots they had tended for decades. These plots provide local and fresh food for the community as well as a mediation space for those at the center. With the help of pro bono counsel Morgan Lewis, we filed a successful adverse possession lawsuit, helping New Jerusalem obtain the deeds to two privately owned lots. The remaining unsecured garden plots, however, were owned by the city. In May 2019, after months of advocacy, Philadelphia's Vacant Properties Review Committee recommended that the city transfer ownership of five parcels of city-owned land to New Jerusalem.

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In addition, we also continued to offer community education and organizing resources, including a comprehensive Vacant Land Toolkit. In 2018 we offered three Vacant Land 215 trainings on the basics of gaining legal access to vacant land for community gardens to 50 people. More than 500 people attended continuing legal education (CLE) programs, events, and conference presentations on urban agriculture and environmental justice law led by our staff. Finally, we supported Soil Generation, a black-led coalition of community gardeners and market farmers working to influence city policies that affect urban agriculture.

Additionally, we worked with community gardeners and urban farmers to positively influence city policies related to land and urban agriculture. We successfully advocated against a tax lien securitization plan that would have put community gardens at risk. We also worked to secure a key protection for gardens in a bill intended to address squatters. We continued our role in the Mayor's Food Policy Advisory Council. Finally, we actively worked to promote a more equitable and functional Land Bank in Philadelphia.

Supporting Residents in Eastwick

The Eastwick neighborhood in southwest Philadelphia lives with the legacy of the nation's largest redevelopment project (which displaced 8,000 people), decades of disinvestment, school closures, and two superfund sites. Flooding is also a frequent challenge in this low-lying community, and this risk will increase in years to come as climate change fuels more frequent extreme weather events. For the last six years, with pro bono support from Dechert LLP, we have provided legal and advocacy support to residents in Eastwick in their efforts to stave off an environmentally unsound and unwanted proposal to develop 135 acres of land in their community. In 2015 the Philadelphia Redevelopment Authority (PRA) and developer Korman Residential reached an historic agreement to return control of the 135 acres back to the city and community. In an additional victory, PRA publicly pledged to lead a community-based planning process for the undeveloped land in Eastwick and the entire neighborhood.

The hard-won Lower Eastwick Land Strategy launched in January of 2017. Interface Studio LLC, an urban design firm, led a year-long planning process, which included three public community meetings and three roundtable discussions of community leadership. We remained an active participant in these processes in 2018. In October, we assisted Eastwick Friends and Neighbors Coalition (EFNC) as they prepared public comments on the land strategy recommendations developed by the PRA. The public comments outline Eastwick residents' concerns about PRA's development recommendations, in particular the proposed flood mitigation strategy, which residents contend will make the low-lying community less safe.

Additional Community Lawyering Projects

This year as we navigated various challenges for our garden clients, we noticed a recurring issue: there was no easy way to retroactively eliminate real estate taxes for non-profit organizations who have stewarded vacant land for many years. One such case involved Norris Square

Neighborhood Project, a 501(c)(3) non-profit that supports the voices and aspirations of the community, providing opportunities for self-expression rooted in art and culture. After acquiring title to over 30 of its garden parcels, NSNP began receiving real estate tax bills spanning 20 years and totaling \$38,000.00.

We filed 31 appeals—one for each parcel—to the Court of Common Pleas, arguing that NSNP's properties should not be subject to the taxes assessed because, during the time period in question, NSNP operated as a registered 501(c)(3), exempt from such taxes under the Pennsylvania Constitution Article 8, Section 2 and Section 5020-204 of the Pennsylvania General County Assessment Law. We also argued that, through its programming, NSNP relieves Philadelphia of some of its financial responsibility by providing services to the public that the city would be obligated to provide otherwise. Further, without record title to these properties, NSNP had previously lacked the standing to seek a real estate tax exemption.

We hope to work with the city and continue to advocate for a streamlined process for retroactively applying the real estate tax exemption for non-profit organizations across the board, thereby reducing the risk of gardens lost to sheriff sale in the long run due to unpaid property taxes accrued by absentee property owners.

Environmental Justice Policy Advocacy

Pennsylvania currently ranks number two in the nation among states with the largest differences in exposure to air pollution between race and class. In September 2018, the Law Center submitted public comments to the Pennsylvania Department of Environmental Protection's Draft Environmental Justice Public Participation Policy. Prepared on behalf of two organizations from historically disenfranchised communities in Philadelphia, the comment acknowledged the policy's step in the right direction while recommending action towards more meaningful community input in the permit determination process. Furthermore, the comment suggested that the policy be carried out as a regulation, as the policy itself did not define any measures of accountability for non-compliance.

In December 2018, we delivered testimony on environmental health disparities and environmental racism in Philadelphia to the Health and Human Services Committee of the Philadelphia City Council. The testimony outlined the effects of these disparities, cited data regarding the disproportionate effect of particulate pollution and other environmental hazards on communities of color and low-income communities in Philadelphia. We presented potential solutions, most important of which would require city agencies to evaluate the cumulative impact of a proposed new polluting facility, not just the impact of the facility itself.

HOUSING

Tenant Advocacy Project

Hundreds of thousands of people in Philadelphia live in unhealthy, uninhabitable homes that make them sick. Technically, the city provides protection for tenants in the form of laws requiring landlords to maintain housing quality and to make disclosures to tenants. However, landlords frequently ignore these laws. Tenants are often unaware of their legal protections, and with only a handful of full-time lawyers available to provide representation to low-income tenants for free, most tenants have no ability to hold landlords accountable. We are working to change this dynamic by bringing affirmative cases against landlords that fail to comply with state and local laws.

For example, we represented a man who was illegally evicted from his home and had his property destroyed in the process. Our client, Storm Lopez, is a DJ in Philadelphia. He was locked out of his home of 17 years on January 15, 2018, in an eviction that was deemed illegal by Philadelphia Municipal Court. At a hearing for the eviction case, he discovered that his landlord had destroyed most of his personal belongings, including thousands of dollars of DJ equipment, the tools of his livelihood. Since the illegal lockout, our client—hindered by the now-vacated eviction judgment—has been unable to find permanent housing, or steady work as a DJ. We are representing Mr. Lopez in a suit against his landlord in the Philadelphia Court of Common Pleas. The case illustrates the disruptive effects of evictions on more than just housing. One study in Milwaukee from Mathew Desmond surveyed more than 1,000 low-income renters and found that those who were forced to move from their home in the last year were 11 to 22 percent more likely to lose their jobs when compared to peers with more stable housing.

We advocate for changes to city policy that will benefit low-income tenants. In December 2018, Philadelphia passed a bill that requires disclosure of the major investors in anonymous Limited Liability Corporations (LLCs) that own rental properties. During deliberation of the bill, we testified in favor of the bill, highlighting a client who dealt with negligence, disrepair and a lack of accountability in a rental home owned by an LLC. This law will increase transparency from property owners, expanding a tenant's ability to know who owns their home and pursue accountability when their landlord fails to provide safe housing. We joined other tenant advocates to successfully push City Council to amend an anti-squatting bill to provide due process and protections for victims of residential lease fraud and domestic violence.

Ending Exploitative Eviction Practices-Fair Debt Collection Practices Act

In 2018 we settled two cases against landlords' lawyers under the Federal Debt Collection Practices Act (FDCPA) on behalf of Philadelphia tenants who were sued for back rent and possession when Philadelphia law says that no money was owed. We filed the first case, a federal class action lawsuit, *Baker v. Glenn M. Ross, P.C., et al.* in September 2017. The named plaintiff, Cassandra Baker, notified her property manager that the heating system regularly malfunctioned, causing her utility bills to skyrocket. After repeated demands to her landlord to

fix these problems, she received a letter demanding back rent, late fees, legal fees, and threatening eviction. Ms. Baker, however, did not owe most of the back rent demanded, because her landlord had failed to comply with housing quality laws and had not provided her with a Certificate of Rental Suitability (CRS), one of Philadelphia's preconditions for a landlord to legally collect rent and demand possession. The complaint alleges that this practice—filing lawsuits against tenants for money they did not owe under Philadelphia law—violates the FDCPA. We partnered with pro bono counsel from Chimicles Schwartz Kriner & Donaldson-Smith LLP and the National Consumer Law Center to litigate this case and successfully reached a settlement in 2018. We secured final certification of a class, which provided about \$78,000 in relief, in addition to an end to the problematic practices included in the initial complaint.

We filed the second case in March 2017 on behalf of Gerrell Martin and her husband, Curtis Sampson, parents to six children, including a toddler with cerebral palsy. Their rental home was unhealthy, having been neglected by subsequent landlords. At various times the heat did not work, the roof leaked, the bathroom sink would not drain, and there were faulty electrical outlets. The Department of Licenses & Inspections (L&I) issued multiple violations on the property, and at one point, deemed it unfit for human habitation. The property was long unlicensed, and Ms. Martin and Mr. Sampson were never provided a Certificate of Rental Suitability. Nonetheless, the landlord's lawyer brought a suit in eviction. Ms. Martin and Mr. Sampson's federal lawsuit alleged that the landlord's collection lawyer violated the FDCPA, because he demanded money when the law says none was owed, and sought to turn out a family, when the law says he could not. This case settled in 2018.

Rosa Correa v. ABC Capital et al.

In 2018, and working with pro bono lawyers from Ballard Spahr LLP, The Law Center brought suit in Philadelphia County Court of Common Pleas on behalf of Rosa Correa and Michael Hamilton against ABC Capital and SAAT Investments LLC, the owner of their rental property. The suit alleges that the defendants constructively evicted the low-income couple when it illegally created uninhabitable living conditions that them of their home. ABC Capital sends millions of dollars of rent a year to its investor clients, most of whom live outside of Pennsylvania and own properties using anonymous LLCs.

When Ms. Correa and Mr. Hamilton moved into the property in 2016, the couple found a rental space that was filthy, lacked electricity, and gave off an unbearable stench because of rotten food left over from previous tenants. There were open License & Inspections violations levied on the property with additional violations levied as time went on for faulty plumbing and broken doors and windows. They did not receive a certificate of rental suitability any time during their tenancy, and the property was unlicensed, meaning that ABC Capital never had the legal right to collect rent from the couple in the first place. The couple experienced multiple water shut-offs due to unpaid water bills from previous tenants. As is their legal right, the couple withheld rent

in an effort to get ABC Capital to address the conditions. ABC Capital responded with a threat of eviction.

Brenda Harrison v. Pelham Court et al.

In August 2018, we filed a Fair Housing Act suit in federal court on behalf of Brenda Harrison, a 62-year old woman with multiple disabilities, after she was threatened with eviction from her home of 14 years for requesting reasonable accommodation from her landlord, Pelham Court LP. Ms. Harrison has multiple conditions that cause her serious mobility deficiencies, preventing her from climbing stairs. During Ms. Harrison's tenancy, the elevators in her building had stopped functioning numerous times, essentially leaving her trapped in her home. After writing numerous complaints to the longtime property manager, who was aware of Ms. Harrison's disability, Ms. Harrison gave notice that she would withhold a portion of her rent while confined to her apartment, an act that is within her right as a tenant in Pennsylvania. She was threatened with eviction in response. Brenda Harrison and Pelham Court LP settled the case in February 2019 including changes to policy on compliance with fair housing laws.

EMPLOYMENT

Fair Employment Opportunities Project

In Pennsylvania, job applicants, particularly people of color, are frequently turned away from jobs due to their criminal history and employers' increased screening of those histories in the application and hiring processes. The widespread use of criminal background checks creates a nearly insurmountable barrier for large numbers of people in obtaining the employment they need to lead stable and sustainable lives and contribute to their families and communities. Under state law, employers making hiring decisions cannot consider arrests that did not lead to convictions, nor can they consider convictions unrelated to a particular job. Unfortunately, many employers fail to comply with this law, which can turn even minor brushes with the law into lifetime sentences of unemployment.

The Fair Employment Opportunities Project is a partnership effort with Philadelphia Lawyers for Social Equity that addresses this employment crisis by representing victims via litigation and providing information on legal rights and obligations to employers and job-seekers through a public education campaign.

Long v. SEPTA

In 2016, in partnership with Outten & Golden LLP, Philadelphia Lawyers for Social Equity, the Lawyers' Committee for Civil Rights Under Law, and Willig, Williams & Davidson, we filed a class action lawsuit in federal court against the Southeastern Pennsylvania Transit Authority (SEPTA) for denying employment to bus drivers with criminal records. We brought the suit on behalf of three job applicants: Frank Long, a 56-year-old resident of Philadelphia and a commercially licensed bus driver who had a job offer rescinded by SEPTA because of a decades-

old conviction on his record; Joseph Shipley, 45, whose offer for a railroad supervisor manager job was revoked when SEPTA learned he had a 2001 drug conviction; and Michael White, 33, who was also denied a bus operator position because of an old drug conviction. The lawsuit alleges that SEPTA violates the federal Fair Credit Reporting Act (FCRA) in obtaining consumer reports for employment purposes: specifically, because SEPTA does not outline a required “clear and conspicuous” disclosure that it may seek a background check for hiring purposes or provide an opportunity for job applicants to review or respond to these reports. We also allege that SEPTA violates the state’s Criminal History Record Information Act (CHRIA) by disqualifying applicants for jobs operating SEPTA vehicles based on unrelated convictions.

In September 2018, the Third Circuit Court of Appeals affirmed the right of job applicants to review and respond to background checks under FCRA in a precedential decision, providing a victory for applicants with criminal records and strengthening their right to advocate for themselves. The Court of Appeals reversed a District Court dismissing the case and remanded it for further proceedings.

Taking on disability employment discrimination

We continued our work taking on disability employment discrimination to help people with disabilities access and remain in the workforce. We urge employers to adhere to laws such as the Americans with Disabilities Act and the Pennsylvania Human Relations Act, which require employers to provide reasonable accommodations to employees with disabilities. In 2018 we presented at four community education events, reaching more than 65 people. In our work preparing students with disabilities for life after school (see page 4), one area of focus is ensuring that families are aware of their rights to services that help students prepare for competitive integrated employment, working for at least minimum wage alongside their non-disabled peers. These services include summer job referrals and updated Individualized Education Plan goals. We also monitor the Office of Vocational Rehabilitation’s provision of these services.

HEALTHCARE

Challenging the Philadelphia Federal Detention Center’s Pre-trial Visitation Policy

In 2016, the Federal Detention Center (FDC) of Philadelphia, which holds about 1000 inmates, instituted a new visitation policy for inmates awaiting trial or sentencing. Many of these detainees remain at the FDC for months or years. The new policy limited the people who can visit these inmates to a narrowly-defined group of “immediate family” members. While an inmate’s children are part of his “immediate family,” they were barred from visiting unless accompanied by an adult who is also a member of the inmate’s immediate family. Many pretrial detainees are not currently married to their children’s mothers, and thus the mothers were not “immediate family” members allowed in with the children. This policy was one of the most restrictive in the country. In October 2017, we helped pretrial inmates who were unable to visit with their children file a federal class action lawsuit challenging this policy. In collaboration with

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attorney Dana Bazelon, Drinker Biddle & Reath LLP, and the Pennsylvania Institutional Law Project, we alleged that the visitation policy for pretrial detainees violated detainees' rights under the First and Fifth Amendments. In April 2018, the FDC responded to our lawsuit by revising the policy to allow each pretrial inmate to designate one approved visitor outside of their immediate family. The new policy improves access to visitation applies not just to parents who were unable to see their children, but also to the entire pretrial population. In September, the District Court approved a class settlement agreement.

Expanding Medicaid Access to Children in Florida

In 2005, we filed a case on behalf of the Florida Pediatric Society, the Florida Academy of Pediatric Dentistry, and twelve families with children who were enrolled in Florida's Medicaid program, which provides healthcare to poor children and children with disabilities. The case eventually proceeded as a class action on behalf of approximately two million children eligible for Medicaid in Florida who were not receiving adequate medical and dental care. After over ten years of litigation, the parties reached a settlement in 2016. Under the agreement, Medicaid providers in Florida can now receive higher payments for treating children on Medicaid, which has significantly increased the numbers of physicians and dentists, including specialists, who will accept Medicaid patients.

We continue to monitor Florida's implementation of this settlement agreement, including periodic meetings in Tallahassee with state Medicaid officials. The settlement agreement provides for ongoing monitoring through September 2022, to ensure that hundreds of thousands of children in Florida will continue to have better access to quality medical and dental care.

Addressing Gun Violence as a Public Health Problem

In Philadelphia, gun violence is a public health crisis. It is also one of the most pernicious manifestations of segregation and racial inequality, with the vast majority of shooting victims being disproportionately men and youth of color. We spent much of 2018 conducting research on gun violence and working to develop new legal approaches for regulating firearms at the local level under Pennsylvania law, which, by and large, blocks any attempt to enact local gun violence prevention ordinances.

In December 2018, we joined CeaseFirePA, the Education Law Center, and Public Citizens for Children and Youth to file an amicus brief supporting a lawsuit filed by the Tamaqua Education Association challenging the Tamaqua Area School District's proposed policy to arm teachers and other school personnel. While this policy was proposed with the intention of promoting safety, data shows that more guns in schools increase the likelihood of gun violence and gun deaths. We claimed that the proposed policy also violated existing federal and state laws.

VOTING

Pennsylvania Redistricting Lawsuit

Pennsylvania's 2011 congressional map was long recognized as one of the starkest partisan gerrymanders in the country. With co-counsel Arnold & Porter, we sued Pennsylvania's legislative leaders and related government officials in 2017 for violating the state constitution by manipulating the 2011 map to maintain a Republican majority and dilute the votes of Democrats. We represented the League of Women Voters of Pennsylvania and individual voters from each of the Pennsylvania's 18 congressional districts. After the Pennsylvania Commonwealth Court stayed the case pending decisions from the U.S. Supreme Court about federal gerrymandering cases, we submitted an Application for Extraordinary Relief with the Pennsylvania Supreme Court. That court granted the application and set an aggressive schedule, including five days of trial in December 2017. In January 2018, the Pennsylvania Supreme Court held that the congressional map "clearly, plainly and palpably" violated the state constitution, and in February 2018 the Court implemented a new, fair map for the 2018 primary and general elections.

Respondents in the case then unsuccessfully sought to block or delay the implementation of this new map throughout the first half of 2018. In March, the U.S. Supreme Court rejected the legislative leaders' request that it stay the implementation of the congressional map. A three-judge panel dismissed a related federal case brought by other Pennsylvania Republicans in March for lack of standing. In October, the U.S. Supreme Court declined to review the case on its merits. And in the May 2018 Primary Election and November General Election, Pennsylvania voters for the first time voted for Congressional Representatives under a fair map. The new map also led to a flurry of new candidates for office and a 15 percent increase in voter turnout when compared the 2014 midterm election.

Challenging Pennsylvania's Absentee Ballot System

For years, thousands of Pennsylvania voters have been denied an adequate opportunity to exercise their fundamental right to vote by the state's deficient absentee ballot process. Pennsylvania has some of the tightest deadlines for requesting and returning absentee ballots in the country. As a result, large numbers of Pennsylvanians are disenfranchised, even though they submit absentee ballot applications on time, because they do not receive their ballot in time to fill it out and mail it back to election officials by the deadline in the Election Code. This statutory deadline for county officials to receive completed absentee ballots—the Friday before Election Day—is the earliest such deadline of any state in the country. In the 2018 General Election, more than 4,500 ballots were rejected just in Southeastern Pennsylvania because county officials received them after this Friday deadline.

In November 2018, nine voters filed a lawsuit in Commonwealth Court, *Adams Jones et al. v. Boockvar*, challenging Pennsylvania's restrictive absentee voting system under the Pennsylvania and U.S. Constitutions. We are representing these voters along with the ACLU of Pennsylvania, the Lawyers' Committee for Civil Rights Under the Law, and pro bono counsel from Simpson, Thacher & Bartlett LLP.

CONFERENCES AND SPEAKING ENGAGEMENTS

Our attorneys and staff gave conference presentations, led community education workshops and participated as speakers at 117 events that reached more than 4,600 people. Our speakers and presenters shared their expertise and perspective on a wide variety of topics, including transition services for students with disabilities, gerrymandering, and urban agriculture. Among other groups, we presented to the Annual Philadelphia Autism Project Conference, the Philanthropy New York Annual Meeting, and the American Constitution Society at the University of Michigan.

PUBLICATIONS

In 2018 we earned 299 media hits, with topics ranging across the full breadth of our areas of focus, from voting rights to housing. Among the publications in which we were featured were the *Philadelphia Inquirer*, the *New Yorker*, the *Washington Post*, *Reuters*, *Mother Jones*, and *The New York Times*.

PARTNERSHIPS

In 2018, 32 interns and volunteers and 125 pro bono attorneys increased our capacity and helped us serve more people. Additionally, we collaborated with peer organizations throughout the year on a wide variety of projects. In 2018 such partners included Community Legal Services of Philadelphia, Educational Law Center-PA, PCCY, the Mayor's Food Policy Advisory Council, Fair Districts PA, Common Cause PA, CeaseFire PA, and the Philadelphia Bar Association, among others.

TAKE ACTION PHILLY

In 2017, the Law Center was a founding member of Take Action Philly (TAP), an ongoing initiative that brings lawyers and advocates together to provide education and opportunities for action as new challenges arise that threaten Philadelphians. TAP's founding members also include the Philadelphia Bar Association, the City of Philadelphia, ACLU-Pennsylvania, Community Legal Services, HIAS-PA and the Mazzoni Center. The coalition works to identify ways engage local leaders and advocates in response to federal and state policy decisions. Through this effort, TAP regularly convenes its members, other legal professionals, advocates and the general public for discussions of emerging challenges, with a focus on providing opportunities for meaningful civic action. In 2018, Take Action Philly sponsored a convening about the changes to the Public Charge rule that advocates for immigrants feel would cause families to feel the need to choose between meeting basic needs and staying together.

THE PUBLIC INTEREST LAW CENTER

FINANCIAL STATEMENTS
December 31, 2018
(With Comparative Totals for 2017)

THE PUBLIC INTEREST LAW CENTER

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Public Interest Law Center
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of The Public Interest Law Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018 and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Public Interest Law Center as of December 31, 2018 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report On Summarized Comparative Information

We have previously audited The Public Interest Law Center's 2017 financial statements, and, our report dated May 14, 2018 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.



SNYDER, DAITZ & COMPANY
Philadelphia, PA

May 24, 2019

THE PUBLIC INTEREST LAW CENTER

STATEMENT OF FINANCIAL POSITION

December 31, 2018

(With Comparative Totals for 2017)

	2018	2017
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 862,754	\$ 838,603
Accounts receivable	2,500	86,874
Grants and contributions receivable	297,269	115,672
Prepaid expenses	22,547	22,006
Total Current Assets	<u>\$ 1,185,070</u>	<u>\$ 1,063,155</u>
<u>OTHER ASSETS</u>		
Grants and contributions receivable	\$ 100,674	\$ 25,000
Investments	1,615,453	1,655,816
Property and equipment, net	6,109	16,183
	<u>\$ 1,722,236</u>	<u>\$ 1,696,999</u>
Total Assets	<u>\$ 2,907,306</u>	<u>\$ 2,760,154</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 4,035	\$ 28,942
Payroll and withholdings payable	30,962	13,483
Deferred revenue	29,005	68,132
Agency funds liability	83,097	37,605
Total Current Liabilities	<u>\$ 147,099</u>	<u>\$ 148,162</u>
<u>NET ASSETS</u>		
Without donor restrictions	\$ 1,896,062	\$ 2,129,512
With donor restrictions	864,145	482,480
	<u>\$ 2,760,207</u>	<u>\$ 2,611,992</u>
Total Liabilities and Net Assets	<u>\$ 2,907,306</u>	<u>\$ 2,760,154</u>

The accompanying letter and notes are an integral part of this statement.

THE PUBLIC INTEREST LAW CENTER

STATEMENT OF ACTIVITIES Year ended December 31, 2018 (With Comparative Totals for 2017)

	Without Donor Restrictions	With Donor Restrictions	2018 Total	2017 Total
REVENUE				
Grants and contributions	\$ 174,133	\$ 704,312	\$ 878,445	\$ 492,555
Legal community and other support	651,670	17,255	668,925	712,413
In-kind legal services	647,870		647,870	586,564
Fee awards	72,033		72,033	361,966
Contracts and honorarium	121,218		121,218	38,750
Investment income	92,872		92,872	97,910
Net assets released from restrictions:				
Satisfaction of purpose restrictions	243,270	(243,270)	0	0
Satisfaction of time restrictions	93,500	(93,500)	0	0
Total Revenue	\$ 2,096,566	\$ 384,797	\$ 2,481,363	\$ 2,290,158
EXPENSES AND LOSSES				
Program services	\$ 1,817,877		\$ 1,817,877	\$ 1,693,911
General and administrative	216,048		216,048	186,500
Fundraising	166,990		166,990	132,331
Total Expenses	\$ 2,200,915	0	\$ 2,200,915	\$ 2,012,742
Net unrealized losses on investments	129,101	\$ 3,132	132,233	0
Total Expenses and losses	\$ 2,330,016	\$ 3,132	\$ 2,333,148	\$ 2,012,742
Change in Net Assets	\$ (233,450)	\$ 381,665	\$ 148,215	\$ 277,416
Net Assets, Beginning	2,129,512	482,480	2,611,992	2,334,576
Net Assets, Ending	\$ 1,896,062	\$ 864,145	\$ 2,760,207	\$ 2,611,992

The accompanying letter and notes are an integral part of this statement.

THE PUBLIC INTEREST LAW CENTER

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2018
(With Comparative Totals for 2017)

	Program Services	General & Administration	Fundraising	2018 Total	2017 Total
EXPENSES					
Cases and court costs	\$ 18,240	0	0	\$ 18,240	\$ 64,247
In-kind legal services	647,870	0	0	647,870	586,564
Salaries	757,579	\$ 128,405	\$ 65,434	951,418	838,127
Payroll taxes	62,751	10,636	5,420	78,807	67,570
Benefits	42,817	7,257	3,698	53,772	50,963
Retirement	12,894	2,185	1,114	16,193	12,437
Professional fees	14,847	32,570	37,150	84,567	48,966
Rent and electricity	95,009	13,193	6,036	114,238	112,813
Conference and travel	9,814	0	0	9,814	13,828
Insurance	21,901	3,041	1,392	26,334	18,528
Library and subscriptions	16,730	0	0	16,730	12,684
Newsletter and fundraising	12,095	0	12,095	24,190	10,618
Office expenses	67,076	17,597	4,242	88,915	109,720
Events expenses	29,877	0	29,877	59,754	54,046
Depreciation	8,377	1,164	532	10,073	11,631
	<u>\$ 1,817,877</u>	<u>216,048</u>	<u>166,990</u>	<u>\$ 2,200,915</u>	<u>\$ 2,012,742</u>

The accompanying letter and notes are an integral part of this statement.

THE PUBLIC INTEREST LAW CENTER

STATEMENT OF CASH FLOWS Year ended December 31, 2018 (With Comparative Totals for 2017)

	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 148,215	\$ 277,416
Adjustments to reconcile to cash from operations		
Donated securities	(2,554)	(2,613)
(Gain) loss on market value of securities	132,233	(67,992)
Depreciation	10,073	11,631
(Increase) decrease in:		
Accounts receivable	8,700	(26,701)
Grants and contributions receivable	(181,597)	(24,042)
Prepaid expenses	(541)	(3,948)
Increase (decrease) in:		
Accounts payable and accrued expenses	(26,484)	(17,831)
Payroll and withholdings payable	19,056	9,041
Deferred revenue	(39,127)	68,132
Agency funds liability	45,492	6,994
	<u>\$ 113,466</u>	<u>\$ 230,087</u>
Net cash provided by operating activities		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sale of investments	\$ 2,600	0
Purchase of investments	(91,915)	(31,505)
	<u>\$ (89,315)</u>	<u>\$ (31,505)</u>
Net cash used by investing activities		
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	<u>0</u>	<u>0</u>
Net Increase in Cash for Year	\$ 24,151	\$ 198,582
Cash balance, beginning	<u>838,603</u>	<u>640,021</u>
Cash balance, ending	<u><u>\$ 862,754</u></u>	<u><u>\$ 838,603</u></u>

The accompanying letter and notes are an integral part of this statement.

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 1 - ORGANIZATIONAL ACTIVITY

The Public Interest Law Center (formerly Public Interest Law Center of Philadelphia) was incorporated January 31, 1974 under the Non-Profit Corporation Law of the Commonwealth of Pennsylvania. Its purpose is to provide legal services in the public interest through legal representation and litigation, counseling, aid and assistance to individuals, groups, and organizations requiring or requesting such services. The major sources of the Organization's revenue come from fee awards and public support.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Subsequent events were evaluated through May 24, 2019, which is the date the financial statements were available to be issued.

Basis of Accounting

The Organization prepares its financial statements in accordance with accounting principles generally accepted in United States of America, which involves the application of accrual accounting. Consequently, revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958 Presentation of Financial Statements of Not-for-Profit Entities. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are detailed in Note 8.

Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Actual results could differ from those estimates.

Significant estimates are made in calculating the value of donated services.

Cash and Cash Equivalents

Cash and cash equivalents includes cash and highly liquid instruments purchased with an original maturity of three months or less.

Accounts Receivable Reserves

The Organization reviews its receivables on a regular basis for collectibility. The Organization considers all receivables fully collectible, accordingly, no allowance for doubtful accounts is required. When a question of the collectibility of a particular receivable arises it is written off or reserved for at that time. Recoveries of items previously charged off are recognized as income when received.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Depreciation of furniture and equipment is provided over the estimated useful lives of the related assets, 3 to 10 years, using the straight-line method. Major renewals and improvements are recorded to the assets accounts while maintenance and repairs which do not improve or extend the life of the respected assets are expensed.

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenue

Awards for fees and out-of-pocket costs are awarded by court order or settlement and are recorded when awarded or when a settlement agreement is finalized by its terms. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Other revenue and gains are recognized when they become measurable and due to the Organization.

Contributions

Contributions received are recorded as "without donor restrictions" or "with donor restrictions", depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in with donor restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Only a donor can impose a restriction; the Board may designate contributions for a purpose, but the contribution is classified as unrestricted in that case. If a contribution is made with a donor-imposed condition, it is not recorded until the condition has been met.

A further distinction is to be made whether a gift is a contribution (a voluntary non-reciprocal transfer of funds or cancellation of liability from one organization to another); an exchange transaction (each party receives and sacrifices commensurate value); or an agency transaction (the recipient organization acts as an agent, trustee, or intermediary on behalf of another organization).

A promise to give is a written agreement to contribute if there is sufficient evidence in the form of verifiable documentation that a promise was made and received and that it is legally enforceable. When a promise to give is recorded, it requires the same classifications and distinctions as a contribution, as above.

Contributions with donor-imposed restrictions or conditions are to be recorded as restricted support even if the restriction or condition is met in the same reporting period.

Donated marketable securities and long-lived assets are recorded as contributions at their fair values at the date of donation.

Contributed Services

As prescribed by FASB ASC 958, The Public Interest Law Center has recognized contributions of \$647,870 in professional services from 12 individuals and firms in 2018, and \$586,564 in professional services from 10 individuals and firms in 2017, which were donated to the organization in connection with its operations. This amount is included both in revenue under legal community and other support, and in expense as in-kind legal services.

The value of the services is determined using industry knowledge of rates quoted, applied to the hours reported by the professionals. The rate used in the calculation is based on the lower rates quoted. The value of the services is recognized only where there is no potential compensation to the firm or individual.

In addition, The Public Interest Law Center receives a significant amount of additional professional services in connection with certain cases where the individuals and firms may possibly be compensated if the cases result in a favorable outcome. The value of these services, not recognized in the financial statements, is estimated to be approximately \$77,990 in 2018 and \$367,490 in 2017.

A substantial number of unpaid volunteers also donate their time and effort to The Public Interest Law Center. The value of these services is not recognized in the financial statements as they do not meet the criteria for recognition under FASB ASC 958.

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to one or more program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied.

Salaries and benefits are allocated based on estimates of time and effort. Professional fees, newsletter and event expenses are allocated based on the cost, usage and related benefits of the specific services provided. Rent and occupancy, insurance, office expenses and depreciation are allocated based on the percentages derived from the estimated allocation of salaries. Certain other cost including cases and court cost, legal including in-kind, conferences and travel, and library and subscription costs, are related directly to the Organization's programs and are thus reflected as program costs.

Income Taxes

The Public Interest Law Center is a non-profit corporation exempt from taxes under Section 501(c)(3) of the Internal Revenue Code.

Reclassifications

Certain prior year's amounts have been reclassified to conform with the December 31, 2018 presentation.

NOTE 3 - LIQUIDITY MANAGEMENT

The Public Interest Law Center's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Financial assets at year end:	
Cash and cash equivalents	\$ 862,754
Accounts receivable	2,500
Grants and contributions receivable	397,943
Investments	1,615,453
Total financial assets	<u>\$2,878,650</u>
Less: Amounts not available to be used within one year:	
Net assets with purpose restrictions	
Cash	(\$ 294,773)
Grants and contributions receivable	(349,352)
Investments:	
Robert Wolf Fund included in Vanguard funds	(101,011)
Thomas L. Gilhool Disabilities Rights Center	(58,829)
Fund at Philadelphia Foundation	<u>(\$ 803,965)</u>
Financial assets available to meet general expenditures	
Over the next year	<u>\$2,074,685</u>

Cash and cash equivalents of \$862,754 reflected on the statement of financial position includes \$294,773 of cash restricted by donors for certain purposes.

Grants and contributions receivable of \$397,943 reflected on the statement of financial position includes \$349,352 restricted by donors for certain purposes.

The investments of \$1,615,453 reflected on the statement of financial position can be liquidated with board authorization and would be available if necessary, except for amounts held in the Robert Wolf Fund and the Thomas L. Gilhool Disabilities Rights Center Fund.

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 3 – LIQUIDITY MANAGEMENT – CONTINUED

The Public Interest Law Center's goal is generally to maintain financial assets available to meet 90 days of operating expenses.

As part of its liquidity plan, the Organization's audit/finance committee performs a monthly review of financial statements, and reviews the Organization's cash as well as its projected cash flows. If additional cash is projected to be needed, the Organization has available unrestricted liquid investments in a Vanguard Money Market fund. It also maintains a \$250,000 line of credit with a banking institution. The audit/finance committee also considers on a periodic basis whether to invest a portion of the Organization's operational cash or liquid investments in higher yield investments.

NOTE 4 - INVESTMENT AND FAIR VALUE MEASUREMENTS

Investments consist of the following at December 31:

	<u>Cost</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>
<u>2018</u>				
Vanguard Funds				
Conservative Growth	\$ 639,086	\$ 627,606	\$ 627,606	0
Managed Payout	499,658	442,112	442,112	0
Money market fund	484,383	484,383	484,383	0
Total Vanguard Funds	<u>\$1,623,127</u>	<u>\$1,554,101</u>	<u>\$1,554,101</u>	<u>0</u>
Other investments				
Equity securities	\$ 2,554	\$ 2,523	\$ 2,523	0
Beneficial Interests in Funds Held by Community Foundations				
Philadelphia Foundation	<u>\$ 53,285</u>	<u>\$ 58,829</u>	<u>0</u>	<u>\$ 58,829</u>
	<u>\$1,678,966</u>	<u>\$1,615,453</u>	<u>\$1,556,624</u>	<u>\$ 58,829</u>
<u>2017</u>				
Vanguard Funds				
Conservative Growth	\$ 615,829	\$ 646,707	\$ 646,707	0
Managed Payout	415,649	438,681	438,681	0
Money market fund	505,860	505,860	505,860	0
Total Vanguard Funds	<u>\$1,537,338</u>	<u>\$1,591,248</u>	<u>\$1,591,248</u>	<u>0</u>
Other investments				
Equity securities	\$ 2,613	\$ 2,607	\$ 2,607	0
Beneficial Interests in Funds Held by Community Foundations				
Philadelphia Foundation	<u>\$ 53,845</u>	<u>\$ 61,961</u>	<u>0</u>	<u>\$ 61,961</u>
	<u>\$1,593,796</u>	<u>\$1,655,816</u>	<u>\$1,593,855</u>	<u>\$ 61,961</u>

In 2016, the Law Center established an Endowment Fund with the Philadelphia Foundation. The funds were irrevocably transferred to the community foundation, where they are held in diversified investment portfolios. The Organization is permitted by Pennsylvania law to spend between 2% and 7% of the average balance of the funds over the past 3 years. Distributions from the funds are to support the Law Center's work on behalf of people with disabilities.

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 4 - INVESTMENT AND FAIR VALUE MEASUREMENTS – CONTINUED

The Endowment Funds held at Philadelphia Foundation are recorded as assets in these financial statements. This is in accordance with FASB ASC 958-605 (formerly FAS 136, Transfers of Assets to a Not-for-Profit Organization or Charitable Trust that Raises or Holds Contributions for Others), as the Organization has the right to receive the distributions from the income from the Endowment Funds. Also, in accordance with FASB ASC 985-605, these amounts contributed by the Organization to the community foundation funds are classified as permanently restricted net assets in the financial statements. Amounts contributed directly by other donors to the Endowment Fund, if any, are not reflected in the financial statements.

Gains and losses (realized and unrealized) included in changes in net assets for the years ended December 31, 2018 and 2017 are reported in investment income or losses on the Statement of Activities. All such gains and losses for 2018 and 2017 were a result of transactions where values have been measure using Level 1 inputs, except for losses of \$2,572 in 2018, and gains of \$8,305 in 2017, which were measured using Level 2 inputs.

FASB ASC 820-10 (formerly No. 157, *Fair Value Measurements*), establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs are those other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and Level 3 inputs are those unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities, and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value, with fair value of investments based on quoted net asset values of shares held at year-end. Level 2 inputs were used where available to the Organization, and Level 3 inputs are only used when Level 1 and 2 inputs are not available

Level 1 Fair Value Measurements

The fair value of mutual funds are based on quoted net asset values of the shares held at year-end.

Level 2 Fair Value Measurements

The fair value of Beneficial Interests in Funds Held by Community Foundations are valued at cost, which approximates the fair value of the assets held at the foundation at year end.

NOTE 5 – GRANTS RECEIVABLE

Represents unconditional promises to give, as explained in Note 2, for use as follows:

	<u>2018</u>	<u>2017</u>
Housing	\$240,287	0
Fair Education Funding	42,500	0
Blight Remediation	30,156	30,172
Garden Justice Legal Initiative	15,000	15,000
General Operating Grants	<u>70,000</u>	<u>95,500</u>
	<u>\$397,943</u>	<u>\$140,672</u>
Amounts due:		
Within one year	\$297,269	\$115,672
One to five years	<u>100,674</u>	<u>25,000</u>
	<u>\$397,943</u>	<u>\$140,672</u>

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of December 31, 2018 and 2017:

Furniture and equipment	\$145,147	\$145,147
Leasehold improvements	<u>7,515</u>	<u>7,515</u>
	\$152,662	\$152,662
Less: Accumulated Depreciation	<u>146,553</u>	<u>136,479</u>
	<u>\$ 6,109</u>	<u>\$ 16,183</u>

NOTE 7 - LINE OF CREDIT

The Public Interest Law Center has a \$250,000 revolving line of credit with Huntington National Bank dated September 23, 2011 and available until July 20, 2020. Outstanding balances are due on demand and carry interest at a variable rate equal to the 30 day LIBOR rate + 2.75%. The line is secured by a money market account at Huntington National Bank. The line of credit agreement requires The Public Interest Law Center to provide bi-annual calculations of projected income to support outstanding draws. Draws on the line of credit are governed by a board-approved policy, under which the Executive Director has the discretion to make draws from the line of credit up to 80% of the line. Advance written approval is required from the Chair of the Audit/Finance committee and from the Chair of the Board, or their designees, before making any draws from the line of credit that would take the balance over 80% of the line.

The duration of outstanding balances on the line, and the expected repayments are monitored by the Audit/Finance committee.

There was no balance outstanding on the line as of December 31, 2018 and 2017.

NOTE 8 – NET ASSETS

Net Assets Without Donor Restrictions

Represents funds retained by The Public Interest Law Center that were received without any donor-imposed restrictions. In addition, donor-restricted contributions whose restrictions have been met in the same reporting period are reported as without donor restrictions. Included in net assets without donor restrictions are the following board designated funds:

	<u>2018</u>	<u>2017</u>
<u>Board Designated</u>		
Educational purposes	<u>\$ 3,839</u>	<u>\$16,425</u>

Net Assets With Donor Restrictions

Net assets with donor restrictions represents resources restricted by the donor as to time of the usage of the funds, or the purpose for which the funds are used.

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 8 – NET ASSETS – CONTINUED

Net Assets With Donor Restrictions – Continued

Net assets with donor restrictions are available for the following purposes:

	<u>2018</u>	<u>2017</u>
Housing	\$400,000	0
School Funding Advocacy	70,593	0
Garden Justice Legal Initiative	50,185	\$ 37,551
Feasibility Study	48,280	50,014
Blight Remediation	30,156	17,428
School Funding Litigation	21,589	91,940
Glen Ross Class Action	15,201	21,884
Rebranding	0	8,306
Philadelphia Project	0	5,146
Transition Services	4,211	0
Take Action Philly	3,872	0
Grounded in Philly	0	3,024
Other programs	218	715
Time restricted	<u>60,000</u>	<u>83,500</u>
	\$704,305	\$319,508

Robert Wolf Fund:

This fund is included within the Vanguard investments. Income earned on the permanently restricted principal of the endowment can be used for operating purposes.

101,011	101,011
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Thomas L. Gilhool Disabilities Rights Center Fund:

This fund is held at the Philadelphia Foundation. Income earned in the fund can also be used to enable the Law Center to continue to assist persons with disabilities through legal representation, research, training and education.

<u>58,829</u>	<u>61,961</u>
<u>\$864,145</u>	<u>\$482,480</u>

NOTE 9 - COMMITMENTS FOR LEASED FACILITIES AND EQUIPMENT

The Public Interest Law Center signed a ten-year lease beginning in November 2009 for office space rental. Rent expense for the year ended December 31, 2018 and 2017 was \$114,238 and \$112,813 respectively.

The Public Interest Law Center also has lease payments due on copier equipment, which expire at various times through August 2023.

The future minimum rental payments for office space, not including utilities, real estate taxes and other overhead expenses passed through, and equipment for the next five years are as follows:

<u>Fiscal Year</u> <u>Ended December 31,</u>	<u>Office</u> <u>Space</u>	<u>Office</u> <u>Equipment</u>
2019	\$ 96,188	\$ 32,142
2020	0	23,826
2021	0	17,886
2022	0	15,645
2023	0	15,645
and thereafter	<u>0</u>	<u>9,168</u>
	<u>\$ 96,188</u>	<u>\$ 114,312</u>

THE PUBLIC INTEREST LAW CENTER

NOTES TO FINANCIAL STATEMENTS December 31, 2018 and 2017

NOTE 10 - CONCENTRATION OF CREDIT RISK

Cash

The Organization maintains its bank accounts in financial institutions with insurance provided by the FDIC up to \$250,000. Uninsured balances were approximately \$612,800 as of December 31, 2018. The Organization has not experienced any losses in such accounts and believes that it is not exposed to any significant credit risk on uninsured cash.

NOTE 11 - FUNCTIONAL CLASSIFICATION OF EXPENSES

Program and support services were as follows for the year ended December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Program expenses - Law Center – In-Kind	\$ 647,870	\$ 579,564
Program expenses - Law Center – Other	<u>1,170,007</u>	<u>1,107,347</u>
	\$1,817,877	\$1,686,911
Management and general	216,048	186,500
Fundraising	<u>166,990</u>	<u>132,331</u>
	<u>\$2,200,915</u>	<u>\$2,005,742</u>

The \$647,870 reported as in-kind services in the 2018 statement of activities is recorded above as in-kind program services.

The \$579,564 reported as in-kind services in the 2017 statement of activities is recorded above as in-kind program services.

NOTE 12 – RETIREMENT PLAN

401(k) Plan

The Organization sponsors the Public Interest Law Center of Philadelphia 401(k) Plan. Under the Plan, qualified employees may elect to defer a portion of their compensation, up to Internal Revenue Service limits, and the Organization may match a certain portion of the employee contributions.

The Organization has elected to match 50% of employee contributions up to 6% of an employee's compensation, which resulted in matching contributions of \$16,193 and \$11,963 for 2018 and 2017, respectively.

Participants should refer to Plan documents for specific details of the Plan.