

Illinois NFP Audit & Tax, LLP
564 W. Randolph Street, Suite #200
Chicago, Illinois 60661
Phone: (312) 998-5500 | Fax: (312) 262-2857

April 9, 2021

Interfaith Community for Detained
Immigrants
10024 S. Central Park Ave.
Chicago, IL 60655-3132

Dear Ed:

Enclosed is your Illinois Charitable Organization Annual Report. The original should be signed at the bottom of page two. Two distinct officials of the organization must sign. Make your \$115 check for the annual filing fee plus the late report filing fee payable to the "Illinois Charity Bureau Fund". Mail the report on or before May 14, 2021 to:

OFFICE OF THE ATTORNEY GENERAL
CHARITABLE TRUST BUREAU
ATTN: ANNUAL REPORT SECTION
100 WEST RANDOLPH STREET, 11TH FLOOR
CHICAGO, IL 60601-3175



**INTERFAITH COMMUNITY
FOR DETAINED IMMIGRANTS**
10024 S. CENTRAL PARK AVENUE
CHICAGO, IL 60655
872-267-1945

JPMORGAN CHASE BANK, N.A.
2-1/710

29477

PAY
TO THE
ORDER OF

Illinois Charity Bureau Fund

DATE **04/13/2021**

\$ *****115.00**

One Hundred Fifteen and 00/100 ***** DOLLARS

**Illinois Charity Bureau Fund
100 W Randolph Street, 11th Floor
Chicago, IL 60601-3175**

AUTHORIZED SIGNATURE

MEMO

Form 990 fee + late fee 46-1374353

⑈029477⑈ ⑆071000013⑆ 258670828⑈



INTERFAITH COMMUNITY FOR DETAINED IMMIGRANTS

29477

**Illinois Charity Bureau Fund
\$115.00 for IL Form 990 fee + late fee for 46-1374353
04/13/2021**

INTERFAITH COMMUNITY FOR DETAINED IMMIGRANTS

29477

PMT #	_____
AMT	_____
INIT	_____

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

Attorney General **KWAME RAOUL** State of Illinois
Charitable Trust Bureau, 100 West Randolph
11th Floor, Chicago, Illinois 60601

Form AG990-IL
Revised 1/19
ID: 2BN
ILVA0212L 11/05/19

CO# 01067180

Report for the Fiscal Period:

Beginning 7/01/19

& Ending 6/30/20

Make Checks
Payable to
the Illinois
Charity
Bureau Fund

Check all items attached:

Copy of IRS Return
Audited Financial Statements
Copy of Form IFC
\$15.00 Annual Report Filing Fee
\$100.00 Late Report Filing Fee

Federal ID # 46-1374353

Are contributions to the organization tax deductible? ☒ Yes ☐ No

Date Organization was created: 10/24/2012

LEGAL INTERFAITH COMMUNITY FOR DETAINED NAME IMMIGRANTS	Year-end amounts	
MAIL ADDRESS 10024 S. CENTRAL PARK AVE.	A ASSETS	A \$ 479,244.
CITY, STATE ZIP CODE CHICAGO, IL 60655-3132	B LIABILITIES	B \$ 78,812.
	C NET ASSETS	C \$ 400,432.
I SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:	PERCENTAGE	AMOUNT
D PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	99.99 %	D \$ 1,000,142.
E GOVERNMENT GRANTS & MEMBERSHIP DUES	%	E \$
F OTHER REVENUES SEE STATEMENT 1	0.01 %	F \$ 140.
G TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100 %	G \$ 1,000,282.
II SUMMARY OF ALL EXPENDITURES DURING THE YEAR:		
H OPERATING CHARITABLE PROGRAM EXPENSE	74.04 %	H \$ 510,947.
I EDUCATION PROGRAM SERVICE EXPENSE	%	I \$
J TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	74.04 %	J \$ 510,947.
J1 JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J): \$		
K GRANTS TO OTHER CHARITABLE ORGANIZATIONS	%	K \$
L TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	74.04 %	L \$ 510,947.
M MANAGEMENT AND GENERAL EXPENSE	13.37 %	M \$ 92,299.
N FUNDRAISING EXPENSE	12.59 %	N \$ 86,895.
O TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	100 %	O \$ 690,141.
III SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES: (Attach Attorney General Report of Individual Fundraising Campaign — Form IFC. One for each PFR.)		
PROFESSIONAL FUNDRAISERS:		
P TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P \$ 0.
Q TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q \$ 0.
R NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R \$ 0.
PROFESSIONAL FUNDRAISING CONSULTANTS:		
S TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S \$ 0.
IV COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:		
T NAME, TITLE: MELANIE SCHIKORE, EXEC. DIRECTOR		T \$ 77,439.
U NAME, TITLE: EDWARD PRATT, DEVELOP. DIR.		U \$ 69,434.
V NAME, TITLE: RYAN SMITH, CASE MANAGER		V \$ 40,368.
V CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES	List on back side of instructions CODE	
W DESCRIPTION: POST-DETENTION SERVICES	W #	126
X DESCRIPTION: DETAINED IMMIGRANTS	X #	021
Y DESCRIPTION:	Y #	

IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:		YES	NO
1	WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT?		X
2	HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY?		X
3	DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION?		X
4	HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES?		X
5	IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION?		X
6	DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC)		X
7a	DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES?		X
7b	IF 'YES', ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____ ; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____ ; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____ ; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____		
8	DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES?		X
9	HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY?		X
10	WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS?		X
11	LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS: <u>SEE STATEMENT 2</u>		
12	NAME AND TELEPHONE NUMBER OF CONTACT PERSON: <u>ED PRATT 708 297-4065</u>		

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT – SEE INSTRUCTIONS

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

BE SURE TO INCLUDE ALL FEES DUE:

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

X Suzanne Sahloul

PRESIDENT or TRUSTEE (PRINT NAME)

X

Suzanne Sahloul

SIGNATURE

X 04/13/2021

DATE

X Rodolfo Medina

TREASURER or TRUSTEE (PRINT NAME)

X

Rodolfo Medina

SIGNATURE

X 04/13/21

DATE

ABDULLAH KHAN, CPA

PREPARER (PRINT NAME)

ILVA0212L 11/05/19

Abdullah Khan, CPA

SIGNATURE

4/9/21

DATE

2019

ILLINOIS STATEMENTS
INTERFAITH COMMUNITY FOR DETAINED
IMMIGRANTS

PAGE 1

CLIENT ICDI

46-1374353

4/09/21

11:11AM

STATEMENT 1
FORM AG990-IL, PAGE 1, LINE F
OTHER REVENUES

OTHER.....	\$	140.
TOTAL	\$	<u>140.</u>

STATEMENT 2
FORM AG990-IL, PAGE 2, QUESTION 11
NAME AND ADDRESS OF INSTITUTIONS HOLDING THREE LARGEST ACCOUNTS

JP MORGAN CHASE
10 S. DEARBORN, CHICAGO, ILLINOIS 60603

JP MORGAN CHASE
10 S. DEARBORN, CHICAGO, ILLINOIS 60603

SECOND FEDERAL CREDIT UNION
2504 TENAYA DRIVE MODESTO, CA 95354

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019**Open to Public
Inspection****A** For the 2019 calendar year, or tax year beginning 7/01, 2019, and ending 6/30, 2020**B** Check if applicable:

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

C
INTERFAITH COMMUNITY FOR DETAINED
IMMIGRANTS
10024 S. CENTRAL PARK AVE.
CHICAGO, IL 60655-3132**D** Employer identification number

46-1374353

E Telephone number

(773) 779-6011

G Gross receipts \$ 1,000,282.**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)**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.ICDICHICAGO.ORG**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 2012 **M** State of legal domicile: IL**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>RESPONDS ACTIVELY AND PUBLICLY TO THE SUFFERING OF ALL INDIVIDUALS AND COMMUNITIES AFFECTED BY IMMIGRATION DETENTION, DEPORTATION, AND POST-DETENTION THROUGH PASTORAL CARE, ADVOCACY, PUBLIC WITNESS AND OTHER ACTIVITIES.</u>		
	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	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	12
	6	Total number of volunteers (estimate if necessary)	6	350
	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 39	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	763,915.	958,342.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	53.	140.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	47,183.	
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	811,151.	1,000,282.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	124,000.
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)	496,114.	387,970.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 86,895.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	213,036.	247,969.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	833,150.	690,168.
19		Revenue less expenses. Subtract line 18 from line 12	-21,999.	310,114.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	100,686.	479,244.
	22	Net assets or fund balances. Subtract line 21 from line 20	10,368.	78,812.
			90,318.	400,432.

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	Date			
	ED PRATT	EXECUTIVE DIR.			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	ABDULLAH KHAN, CPA	ABDULLAH KHAN, CPA			P01524581
	Firm's name	Firm's EIN ▶ 47-4152589			
	Firm's address	Phone no. 312-998-5500			
	CHICAGO, IL 60661				

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

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:

RESPONDS ACTIVELY AND PUBLICLY TO THE SUFFERING OF ALL INDIVIDUALS AND COMMUNITIES
AFFECTED BY IMMIGRATION DETENTION, DEPORTATION, AND POST-DETENTION THROUGH PASTORAL
CARE, ADVOCACY, PUBLIC WITNESS AND OTHER ACTIVITIES.

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 \$ 510,974. including grants of \$) (Revenue \$)
SEE SCHEDULE O**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 510,974.

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII	X	
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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
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		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		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, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		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.	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
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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 12		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a	X	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.		

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

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 6		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1 b 6		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7 a 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? 7 a		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? 7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8 a	X	
b Each committee with authority to act on behalf of the governing body? 8 b	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 on Schedule O. 9		X

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

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

Section C. Disclosure

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

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 on Schedule O) SEE SCH. O

19 Describe on 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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶
ED PRATT 10024 S. CENTRAL PARK AVE. CHICAGO IL 60655-3132 (773) 779-6011

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** 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.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MELANIE SCHIKORE EXECUTIVE DIR.	40 0			X				78,375.	0.	0.
(2) SUZANNE AKHRAS PRESIDENT	2 0	X		X				0.	0.	0.
(3) PETE ERICKSON DIRECTOR	2 0	X						0.	0.	0.
(4) RUDY MEDINA TREASURER	2 0	X		X				0.	0.	0.
(5) PAT MOTTO DIRECTOR	2 0	X						0.	0.	0.
(6) MARTHA PIERCE SECRETARY	2 0	X		X				0.	0.	0.
(7) DUANE SIGELKO DIRECTOR	2 0	X						0.	0.	0.
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1 b Subtotal								78,375.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								78,375.	0.	0.

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 **0**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

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.*

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1 f 958,342.				
	g Noncash contributions included in lines 1a-1f.	1 g				
	h Total. Add lines 1a-1f		958,342.			
Program Service Revenue	2 a <u>PROGRAM FEES</u>		Business Code 624100	41,800.	41,800.	
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		41,800.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			140.	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6 a Gross rents		6 a	(i) Real	(ii) Personal		
b Less: rental expenses		6 b				
c Rental income or (loss)		6 c				
d Net rental income or (loss)						
7 a Gross amount from sales of assets other than inventory		7 a	(i) Securities	(ii) Other		
b Less: cost or other basis and sales expenses		7 b				
c Gain or (loss)		7 c				
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8 a				
b Less: direct expenses	8 b					
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	9 a					
b Less: direct expenses	9 b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10 a					
b Less: cost of goods sold.	10 b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions			1,000,282.	41,800.	0.

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.	54,229.	54,229.		
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.	78,375.	66,619.	7,837.	3,919.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	282,508.	240,132.	28,251.	14,125.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.	27,087.	23,024.	2,709.	1,354.
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
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.)				
12 Advertising and promotion.				
13 Office expenses.	7,038.		7,038.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	59,015.	50,623.	5,595.	2,797.
17 Travel.	4,072.	4,072.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	3,030.	1,300.	1,730.	
20 Interest.	1,855.		1,855.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,200.	3,570.	420.	210.
23 Insurance.	33,216.	28,233.	3,322.	1,661.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>PROFESSIONAL FEES</u>	50,727.	5,145.	19,971.	25,611.
b <u>SUPPLIES & MATERIALS</u>	48,862.	18,534.		30,328.
c <u>HOTLINE</u>	13,329.	13,329.		
d <u>PRINTING AND PUBLICATIONS</u>	9,828.	95.	4,343.	5,390.
e All other expenses.	12,797.	2,069.	9,228.	1,500.
25 Total functional expenses. Add lines 1 through 24e.	690,168.	510,974.	92,299.	86,895.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	22,111.	1	176,658.
	2 Savings and temporary cash investments		2	202,711.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	29,000.	4	54,500.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 68,910.		
	b Less: accumulated depreciation	10b 23,535.		
		49,575.	10c	45,375.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	100,686.	16	479,244.	
Liabilities	17 Accounts payable and accrued expenses	10,368.	17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	78,812.
	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		25	
	26 Total liabilities. Add lines 17 through 25	10,368.	26	78,812.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	90,318.	27	400,432.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	90,318.	32	400,432.
	33 Total liabilities and net assets/fund balances	100,686.	33	479,244.

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	1,000,282.
2	Total expenses (must equal Part IX, column (A), line 25)	2	690,168.
3	Revenue less expenses. Subtract line 2 from line 1	3	310,114.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	90,318.
5	Net unrealized gains (losses) on investments	5	
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	400,432.

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

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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?		X
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			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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			
2c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on 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?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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

2019

**Open to Public
Inspection**

Name of the organization
**INTERFAITH COMMUNITY FOR DETAINED
IMMIGRANTS**

Employer identification number
46-1374353

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')	865,690.	479,103.	867,244.	763,915.	958,342.	3,934,294.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						0.
4 Total. Add lines 1 through 3. ...	865,690.	479,103.	867,244.	763,915.	958,342.	3,934,294.
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). ...						0.
6 Public support. Subtract line 5 from line 4.						3,934,294.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4.	865,690.	479,103.	867,244.	763,915.	958,342.	3,934,294.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	120.	41.	2.	53.	140.	356.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI.			63.	3,378.		3,441.
11 Total support. Add lines 7 through 10.						3,938,091.
12 Gross receipts from related activities, etc. (see instructions).					12	468,628.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)).	14	99.90 %
15 Public support percentage from 2018 Schedule A, Part II, line 14.	15	99.90 %
16a 33-1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. ▶ ☒		
b 33-1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. ▶ ☐		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ... ▶ ☐		

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

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

Section A. Public Support

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

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

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

Section D. Computation of Investment Income Percentage

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

19a 33-1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐**b 33-1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box 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)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b		

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

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

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

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

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

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Schedule A (Form 990 or 990-EZ) 2019

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

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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Schedule A (Form 990 or 990-EZ) 2019

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.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2019	2018	2017	2016	2015
MISCELLANEOUS		\$ 3,378.	\$ 63.		
TOTAL	\$ 0.	\$ 3,378.	\$ 63.	\$ 0.	\$ 0.

ADDITIONAL SUPPLEMENTAL INFORMATION

THE ORGANIZATION'S SCHEDULE A WAS COMPLETED INCORRECTLY BY THE PRIOR ACCOUNTING FIRM. TAX YEARS 2013 THROUGH 2016 HAVE BEEN RESTATED ON THE 2018 990.

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

Name of the organization

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

2019**Open to Public
Inspection**

Employer identification number

INTERFAITH COMMUNITY FOR DETAINED
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46-1374353

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (for example, 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	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2 d

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.

1 a If the organization elected, as permitted under FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

2 a 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
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

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

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations..... **3a(i)** ☐ Yes ☐ No

(ii) Related organizations..... **3a(ii)** ☐ Yes ☐ No

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? **3b** ☐ Yes ☐ No

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
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....		55,874.	12,689.	43,185.
d Equipment.....		13,036.	10,846.	2,190.
e Other.....				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				45,375.

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Schedule D (Form 990) 2019

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

Part IX Other Assets.

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. **SEE 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	1,000,282.
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	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,000,282.
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	1,000,282.

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	690,168.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	690,168.
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	690,168.

Part XIII Supplemental Information.

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

PART X - FASB ASC 740 FOOTNOTE

THE ORGANIZATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501C3 OF THE INTERNAL REVENUE CODE, THEREFORE, THE FINANCIAL STATEMENTS DO NOT INCLUDE A PROVISION FOR INCOME TAXES. THE ORGANIZATION REVIEWS INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN INCOME TAX RETURNS TO DETERMINE IF THERE ARE ANY INCOME TAX UNCERTAINTIES. THIS INCLUDES POSITIONS THAT THE ENTITY IS EXEMPT FROM INCOME TAXES OR NOT SUBJECT TO INCOME TAXES ON UNRELATED BUSINESS INCOME. THE ORGANIZATION RECOGNIZES TAX BENEFITS FROM UNCERTAIN TAX POSITIONS ONLY IF IT IS MORE LIKELY THAN

BAA

Schedule D (Form 990) 2019

Part XIII Supplemental Information *(continued)*

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

NOT THAT THE TAX POSITIONS WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITIONS. THE ORGANIZATION HAS IDENTIFIED NO SIGNIFICANT INCOME TAX UNCERTAINTIES. THE ORGANIZATION FILES INFORMATION RETURNS AS A TAX-EXEMPT ORGANIZATION. SHOULD THAT STATUS BE CHALLENGED IN THE FUTURE, ALL YEARS SINCE INCEPTION COULD BE SUBJECT TO REVIEW BY THE IRS.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

INTERFAITH COMMUNITY FOR DETAINED
IMMIGRANTS

Employer identification number

46-1374353

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. SEE PART IV

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

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

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 ASSISTANCE TO OTHERS	3,000	54,229.			
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.**

THE ORGANIZATION'S MANAGEMENT AND BOARD APPROVE ASSISTANCE TO OTHERS. ALL ASSISTANCE TO OTHERS RELATES TO PROGRAM SERVICES.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2019

**Open to Public
Inspection**

INTERFAITH COMMUNITY FOR DETAINED
IMMIGRANTS

Employer identification number

46-1374353

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

DEPORTATION ACCOMPANIMENT - THE ORGANIZATION PROVIDES PRAYER VIGIL AT BROADVIEW, PRAYER ON THE BUSES AND PASTORAL CARE TO SUPPORT DEPORTATION VICTIMS. 1 PRAYER VIGIL AT BROADVIEW - COMPRISES OF PEOPLE OF FAITH JOINING TOGETHER IN A PRAYER VIGIL EVERY FRIDAY MORNING AT 7:15 AM, AT BROADVIEW IMMIGRATION PROCESSING CENTER, TO PROVIDE PUBLIC WITNESS TO THE INJUSTICES OF THE U.S. IMMIGRATION SYSTEM. AN INTERFAITH PRAYER SERVICE IS HELD ON THE FIRST FRIDAY OF EVERY MONTH. THE ROSARY IS PRAYED ON THE REMAINING FRIDAYS. 2 PRAYER ON THE BUSES - EACH FRIDAY MORNING, BUSES FILLED WITH MEN AND WOMEN SHACKLED BY THEIR HANDS, FEET, AND WAISTS LEAVE FOR LOCAL AIRPORTS TO BE DEPORTED. CLERGY, LAY LEADERS AND PEOPLE OF FAITH OFFER PRAYERS ON THE BUSES TO ACCOMPANY THEM IN THEIR DIFFICULT JOURNEY AND TO LET THEM KNOW THAT PEOPLE OF FAITH STAND WITH THEM AND ARE WORKING TO CHANGE THESE UNJUST POLICIES. 3 PASTORAL CARE - VOLUNTEERS SUPPORT FAMILIES AS THEY COME TO SAY GOODBYE TO THEIR LOVED ONES.

COURT WATCH - STUDENTS, RELIGIOUS LEADERS, AND PEOPLE OF FAITH SERVE AS A PRESENCE IN THE IMMIGRATION COURT TO LET THOSE INVOLVED IN THE COURT SYSTEM KNOW THAT PEOPLE ARE WATCHING AND CARE ABOUT WHAT HAPPENS TO THEIR IMMIGRANT SISTERS AND BROTHERS. IT IS THE ORGANIZATIONS GOAL THAT THROUGH MONITORING AND DOCUMENTING THE ORGANIZATION CAN BRING TRANSPARENCY TO THIS BROKEN SYSTEM AND SUPPORT THE URGENT NEED FOR MORE JUST IMMIGRATION POLICIES. COURT WATCH IS ALSO A MINISTRY OF PRESENCE. PEOPLE IN DETENTION ARE NOT PHYSICALLY PRESENT IN COURT. THEY HEAR THE PROCEEDING AND COMMUNICATE WITH THE JUDGE VIA VIDEO CAMERA. THEY ARE COMFORTED KNOWING THAT THERE ARE COURT WATCH VOLUNTEERS PRESENT. COURT WATCH VOLUNTEERS ARE PRESENT AT HEARINGS MORNING AND AFTERNOON, MONDAY THROUGH THURSDAY.

JAIL VISITATION MINISTRY - SINCE ILLINOIS ACCESS TO RELIGIOUS MINISTRY ACT BECAME LAW

Name of the organization	INTERFAITH COMMUNITY FOR DETAINED IMMIGRANTS	Employer identification number	46-1374353
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FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

IN 2008, VOLUNTEERS HAVE BEEN PROVIDING PASTORAL CARE TO PEOPLE IN DETENTION. TEAMS OF VOLUNTEERS VISIT PEOPLE WEEKLY IN IMMIGRANT DETENTION AT FOUR DIFFERENT LOCATIONS. ANNUALLY THE ORGANIZATIONS VOLUNTEERS VISIT OVER 1,200 DETAINED IMMIGRANTS. WEEKLY THE ORGANIZATION PLACES \$10 INTO COMMISSARY ACCOUNTS OF INDIVIDUALS AS THEIR ACCOUNTS BECOME DEPLETED. PEOPLE IN DETENTION USE THIS MONEY FOR BASIC DAILY NEEDS. THE COST OF THIS PROGRAM FOR BOTH JAILS CAN BE OVER \$1,000 A WEEK. VISITS OCCUR DURING DAYTIME HOURS ON SPECIFIC DAYS IN MCHENRY COUNTY JAIL, KENOSHA COUNTY DETENTION CENTER, DODGE COUNTY DETENTION CENTER, AND JEROME COMBS DETENTION CENTER IN KANKAKEE.

POST-DETENTION - THE ORGANIZATION OFFERS A HOTLINE AND HOSPITALITY SERVICES FOR INDIVIDUALS RELEASED FROM DETENTION. 1 HOTLINE - FOR PEOPLE RELEASED FROM ICE CUSTODY, THE ORGANIZATION HAS A HOTLINE THEY CAN CALL FOR ASSISTANCE. VOLUNTEERS RESPOND TO HOTLINE CALLS AND PROVIDE WEATHER APPROPRIATE CLOTHING AND SHOES, MEALS, SHORT-TERM STAYS, BUS TICKETS, A BACKPACK WITH ESSENTIAL ITEMS, AND OTHER NEEDS. THE ORGANIZATION HELPS PEOPLE GET BACK TO FAMILY OR FRIENDS WHO ARE OFTEN IN OTHER STATES. 2 HOSPITALITY - FOR PEOPLE WHO HAVE NOWHERE TO LIVE UPON RELEASE, THE ORGANIZATION PROVIDES TRANSITIONAL SHELTER WHILE THEY WAIT FOR FUTURE COURT DATES OR WORK PERMITS. THE MARIE JOSEPH HOUSE OF HOSPITALITY PROVIDES FOOD AND SHELTER FOR MEN, WOMEN, AND FAMILIES WITH CHILDREN. A CASE MANAGER CONNECTS PEOPLE TO EDUCATIONAL, ESL, RELIGIOUS, HEALTH, AND LEGAL SERVICES. LIVING IN A SUPPORTIVE AND CARING ENVIRONMENT HELPS PEOPLE HEAL AND ADJUST TO LIFE IN THE UNITED STATES. THIS TRAUMA-INFORMED CARE MODEL IS WHAT THE ORGANIZATION BELIEVES PEOPLE ENTERING THE U.S. AND SEEKING ASYLUM SHOULD RECEIVE.

UNACCOMPANIED CHILDREN - THE ORGANIZATION PROVIDE PASTORAL CARE TO MIGRANT CHILDREN FROM AROUND THE WORLD. THE ORGANIZATION ACCOMPANIES CHILDREN WHO ARE DIVERSE IN

Name of the organization	INTERFAITH COMMUNITY FOR DETAINED IMMIGRANTS	Employer identification number	46-1374353
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FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

ALMOST EVERY WAY IMAGINABLE, REPRESENTING DIFFERENT COUNTRIES, LANGUAGE GROUPS, RELIGIONS, SOCIO-ECONOMIC BACKGROUNDS, AND AGES. THE ORGANIZATION FACILITATES A CONNECTION WITH THE SACRED DURING A VERY CRITICAL PERIOD IN THEIR LIFE JOURNEYS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE BOARD REVIEWS THE 990 PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

CONFLICTS OF INTEREST ARE DISCLOSED AS THEY ARISE.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

COMPENSATION LEVELS FOR ALL EMPLOYEES REVIEWED BY THE BOARD.

FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION

THE 990 CAN BE ACQUIRED THROUGH THE IL ATTORNEY GENERAL AND GUIDESTAR.ORG WEBSITES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

AVAILABLE UPON REQUEST

Interfaith Community for Detained Immigrants



Financial Statements

For the Year Ended
June 30, 2020



Interfaith Community for Detained Immigrants

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Illinois NFP Audit & Tax, LLP
Certified Public Accountants

Independent Auditor's Report

To the Board of Directors
Interfaith Community for Detained Immigrants
Chicago, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Interfaith Community for Detained Immigrants, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 of 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 Interfaith Community for Detained Immigrants as of June 30, 2020, 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.

IL NFP Audit & Tax, LLP

Chicago, Illinois

March 29, 2021

Interfaith Community for Detained Immigrants
Statement of Financial Position
June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Assets			
Current Assets			
Cash	\$ 379,369	\$ 0	\$ 379,369
Accounts Receivable	54,500	0	54,500
Total Current Assets	433,869	0	433,869
Fixed Assets			
Leasehold Improvements	55,874	0	55,874
Equipment	13,036	0	13,036
Total Fixed Assets Cost	68,910	0	68,910
Less – Accumulated Depreciation and Amortization	23,535	0	23,535
Total Fixed Assets	45,375	0	45,375
Total Assets	\$ 479,244	\$ 0	\$ 479,244
Liabilities and Net Assets			
Non-Current Liabilities			
Note Payable	\$ 78,812	\$ 0	\$ 78,812
Total Non-Current Liabilities	78,812	0	78,812
Total Liabilities	78,812	0	78,812
Total Net Assets	400,432	0	400,432
Total Liabilities and Net Assets	\$ 479,244	\$ 0	\$ 479,244

Interfaith Community for Detained Immigrants
Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support and Gains			
Grants and Contributions	\$ 958,342	\$ 0	\$ 958,342
Program Fees	41,800	0	41,800
Interest Income	140	0	140
Net Assets Released from Restrictions:			
Satisfaction of Program Restriction	0	0	0
Expiration of Time Restrictions	0	0	0
Total Revenue, Support and Gains	1,000,282	0	1,000,282
Functional Expenses			
Program Services	510,974	0	510,974
Management and General	92,299	0	92,299
Fundraising	86,895	0	86,895
Total Functional Expenses	690,168	0	690,168
Change in Net Assets	310,114	0	310,114
Net Assets,			
Beginning of Year	90,318	0	90,318
End of Year	\$ 400,432	\$ 0	\$ 400,432

Interfaith Community for Detained Immigrants
Statement of Functional Expenses
For the Year Ended June 30, 2020

	Program Services	Management and General	Fundraising	Total
Functional Expenses				
Personnel				
Salaries	\$ 306,751	\$ 36,088	\$ 18,044	\$ 360,883
Payroll Taxes	23,024	2,709	1,354	27,087
Total Personnel	329,775	38,797	19,398	387,970
Assistance to Others	54,229	0	0	54,229
Bank Fees	0	2,021	0	2,021
Depreciation	3,570	420	210	4,200
Dues and Subscriptions	0	886	0	886
Hotline	13,329	0	0	13,329
Insurance	28,233	3,322	1,661	33,216
Interest Expense	0	1,855	0	1,855
Licenses and Fees	0	295	0	295
Meetings and Conferences	1,300	1,730	0	3,030
Miscellaneous	0	1,797	0	1,797
Occupancy	50,623	5,595	2,797	59,015
Office	0	7,038	0	7,038
Postage	39	1,835	1,500	3,374
Printing	95	4,343	5,390	9,828
Professional Fees	5,145	19,971	25,611	50,727
Staff Development	747	1,574	0	2,321
Supplies and Materials	18,534	0	30,328	48,862
Telephone	1,283	820	0	2,103
Travel	4,072	0	0	4,072
Total Functional Expenses	\$ 510,974	\$ 92,299	\$ 86,895	\$ 690,168

Interfaith Community for Detained Immigrants
Statement of Cash Flows
For the Year Ended June 30, 2020

Cash Flows from Operating Activities

Received from Supporters and Other Sources	\$ 974,642
Interest Received	140
Paid to Vendors and Employees	(694,481)
Interest Paid	(1,855)
Income Taxes Paid	0

Net Cash Provided by Operating Activities

278,446

Cash Flows from Financing Activities

Proceeds from Issuance of Note Payable	78,812

Net Cash Provided by Financing Activities

78,812

Net Increase in Cash

357,258

Cash

Beginning of Year	22,111

End of Year	\$ 379,369

Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities

Change in Net Assets	\$ 310,114

Adjustments to Reconcile Change in Net Assets to
Net Cash Provided by Operating Activities:

Depreciation and Amortization	4,200
-------------------------------	-------

Changes in Certain Assets and Liabilities:

Accounts Receivable	(25,500)
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Accounts Payable	(10,368)

Total Adjustments	(31,668)

Net Cash Provided by Operating Activities

\$ 278,446

Interfaith Community for Detained Immigrants
Notes to the Financial Statements
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies

Organization and Nature of Activities

Interfaith Community for Detained Immigrants (the “Organization”) is a not-for-profit corporation incorporated in 2012. The Organization is a faith-based organization of staff and volunteers called to respond actively and publicly to the suffering of all individuals and communities affected by immigration detention, deportation, and post-detention through pastoral care, advocacy, public witness and other activities.

The Organization is a prophetic voice for just and humane treatment of immigrants caught in the immigration detention process. The Organization upholds the dignity and basic human rights of each individual as it stands in solidarity with its immigrant sisters and brothers as a powerful collective voice to minimize the use of detention and to seek justice. The Organization believes that everyone, regardless of national origin, has basic human rights, including livelihood, family unity, and physical and emotional safety. The Organization also seeks to provide national leadership and models for detention work and general interfaith collaboration. The Organization provides the following programs to help achieve its mission:

Deportation Accompaniment - The Organization provides Prayer Vigil at Broadview, Prayer on the Buses and Pastoral Care to support deportation victims.

Prayer Vigil at Broadview - Comprises of people of faith joining together in a prayer vigil every Friday morning at 7:15 AM, at Broadview Immigration Processing Center, to provide public witness to the injustices of the U.S. immigration system. An interfaith prayer service is held on the first Friday of every month. The Rosary is prayed on the remaining Fridays.

Prayer on the Buses - Each Friday morning, buses filled with men and women shackled by their hands, feet, and waists leave for local airports to be deported. Clergy, lay leaders and people of faith offer prayers on the buses to accompany them in their difficult journey and to let them know that people of faith stand with them and are working to change these unjust policies.

Pastoral Care - Volunteers support families as they come to say goodbye to their loved ones.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies (Continued)

Organization and Nature of Activities (Continued)

Court Watch - Students, religious leaders, and people of faith serve as a presence in the Immigration Court to let those involved in the court system know that people are watching and care about what happens to their immigrant sisters and brothers. It is the Organization's goal that through monitoring and documenting the Organization can bring transparency to this broken system and support the urgent need for more just immigration policies. Court Watch is also a ministry of presence. People in detention are not physically present in court. They hear the proceeding and communicate with the judge via video camera. They are comforted knowing that there are Court Watch volunteers present. Court Watch volunteers are present at hearings morning and afternoon, Monday through Thursday.

Jail Visitation Ministry - Since Illinois' Access to Religious Ministry Act became law in 2008, volunteers have been providing pastoral care to people in detention. Teams of volunteers visit people weekly in immigrant detention at four different locations. Annually the Organization's volunteers visit over 1,200 detained immigrants. Weekly the Organization places \$10 into commissary accounts of individuals as their accounts become depleted. People in detention use this money for basic daily needs. The cost of this program for both jails can be over \$1,000 a week. Visits occur during daytime hours on specific days in McHenry County Jail, Kenosha County Detention Center, Dodge County Detention Center, and Jerome Combs Detention Center (in Kankakee).

Post-Detention - The Organization offers a hotline and hospitality services for individuals released from detention.

Hotline - For people released from ICE custody, the Organization has a hotline they can call for assistance. Volunteers respond to hotline calls and provide weather appropriate clothing and shoes, meals, short-term stays, bus tickets, a backpack with essential items, and other needs. The Organization helps people get back to family or friends who are often in other states.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies (Continued)

Organization and Nature of Activities (Continued)

Hospitality - For people who have nowhere to live upon release, the Organization provides transitional shelter while they wait for future court dates or work permits. The Marie Joseph House of Hospitality provides food and shelter for men, women, and families with children. A case manager connects people to educational, ESL, religious, health, and legal services. Living in a supportive and caring environment helps people heal and adjust to life in the United States. This trauma-informed care model is what the Organization believes people entering the U.S. and seeking asylum should receive.

Unaccompanied Children - The Organization provide pastoral care to migrant children from around the world. The Organization accompanies children who are diverse in almost every way imaginable, representing different countries, language groups, religions, socio-economic backgrounds, and ages. The Organization facilitates a connection with the sacred during a very critical period in their life journeys.

Basis of Accounting

The Organization's accounts are maintained on the accrual basis of accounting. Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has not designated any amounts from net assets without donor restrictions as of June 30, 2020.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

Receivables and Allowance for Doubtful Accounts

The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. The Organization determines the allowance for uncollectible promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectible.

Fixed Assets

The Organization records fixed asset additions over \$500 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 7 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. For the year ended June 30, 2020, depreciation expense amounts to \$2,168, and amortization expense amounts to \$2,032.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies (Continued)

Fixed Assets (Continued)

The Organization reviews the carrying values of fixed assets for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2020.

Deferred Revenue

Exchange transactions in which a reciprocal transfer of assets occurs are recorded as deferred revenue if said transactions are unfulfilled as of year-end. The Organization has no deferred revenue as of June 30, 2020.

Revenue Recognition - Grants and Contributions

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Conditional promises to give are not recognized until they become unconditional. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the assets, or if they are designated as support for future periods. When a donor 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. Donor-imposed contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization when the restrictions are released.

Revenue Recognition - Program Services

Program services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for said services. The Organization typically bills for services prior to the delivery of services. Revenue is recognized as the underlying performance obligations are satisfied.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies (Continued)

Revenue Recognition - Program Services (Continued)

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges.

Income Taxes

The Organization is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code, therefore, the financial statements do not include a provision for income taxes. The Organization reviews income tax positions taken or expected to be taken in income tax returns to determine if there are any income tax uncertainties. This includes positions that the entity is exempt from income taxes or not subject to income taxes on unrelated business income. The Organization recognizes tax benefits from uncertain tax positions only if it is more likely than not that the tax positions will be sustained on examination by taxing authorities, based on the technical merits of the positions. The Organization has identified no significant income tax uncertainties. The Organization files information returns as a tax-exempt organization. Should that status be challenged in the future, all years since inception could be subject to review by the IRS.

Functional Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The Organization allocates functional expenses mainly on the basis of estimates of time and effort.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 1 - Principal Activity and Significant Accounting Policies (Continued)

Advertising costs

The Organization uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed the first time the advertising takes place, except for direct-response advertising, which is capitalized and amortized over its expected period of future benefits. The Organization had no direct-response advertising during the year ended June 30, 2020. Advertising costs amount to \$0 for the year ended June 30, 2020.

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit, when applicable, with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. As of June 30, 2020, the Organization holds \$49,945 of deposits above federally insured limited. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with receivables and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from reputable donors highly supportive of the Organization's mission. When applicable, although the fair values of investments are subject to fluctuation on a year-to-year basis, the Organization believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Note 2 - Accounts Receivable

At June 30, 2020, accounts receivable comprise of the following:

Collectible in Fiscal Year 2021	\$ 54,500
Less: Discount to Net Present Value	0
Less: Allowance for Doubtful Accounts	0
Accounts Receivable	<u><u>\$ 54,500</u></u>

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 3 - Note Payable

On April 22, 2020, the Organization was approved for a loan in the aggregate amount of \$78,812, pursuant to the Paycheck Protection Program (the “PPP”) under Division A, Title I of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), which was enacted on March 27, 2020.

The loan, which was in the form of a note payable dated April 22, 2020 matures on April 22, 2022 and bears interest at a rate of 1.00% per annum, payable monthly commencing on November 22, 2020. The note payable is unsecured.

The PPP, established as part of the CARES Act, provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight-week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP. While the Organization currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, the Organization cannot assure that it will not take actions that could cause the Organization to be ineligible for forgiveness of the loan, in whole or in part.

The PPP note payable balance amounts to \$78,812 as of June 30, 2020. Unless forgiven, future principal and interest maturities that exist as of June 30, 2020 are as follows:

	Principal
For the Year Ended June 30, 2021	\$ 0
June 30, 2022	78,812
	\$ 78,812

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 4 - In-Kind Donations

Donated services are recognized as revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. Volunteers contribute significant amounts of time to the Organization's program services, administration, and fundraising activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. For the year ended June 30, 2020, the Organization received no donated services that meet the recognition criteria prescribed by generally accepted accounting principles.

Donated goods are recorded at fair value on the date of donation. For the year ended June 30, 2020, no donated goods were received by the Organization.

Donated space is recorded at fair value on the date of donation. For the year ended June 30, 2020, no donated space was received by the Organization.

Note 5 - Leases Commitments

The Organization leases space in Chicago, Illinois under a lease agreement through June 30, 2028. The lease agreement calls for monthly rent of \$4,000 from July 2018 through June 2028.

Rent expense amounts to \$48,646 for the year ended June 30, 2020. Future minimum lease payments are as follows:

For the Year Ended June 30, 2021	\$	48,000
2022		48,000
2023		48,000
2024		48,000
2025		48,000
2026 - 2028		144,000
	\$	384,000

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 6 - Net Asset Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

Subject to Expenditure for Specific Purpose:	
None as of June 30, 2020	\$ 0
Subject to Passage of Time:	
None as of June 30, 2020	0
Total Net Assets with Restrictions	\$ 0

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restrictions or by the occurrence of the passage of time or other events specified by donors during the year ended June 30, 2020:

<u>Purpose Restrictions Accomplished:</u>	
None as of June 30, 2020	\$ 0
<u>Time Restrictions Expired:</u>	
None as of June 30, 2020	0
Total Restrictions Released	\$ 0

Note 7 - Liquidity and Availability of Financial Assets

At June 30, 2020, the Organization has \$433,869 of financial assets, excluding non-spendable financial assets, available for general expenditures within one year of the balance sheet date. None of this amount is subject to donor timing or purpose restrictions, excluding general operation restrictions, expiring within one year. No other contractual restrictions exist that make current financial assets unavailable for general expenditure within one year of the balance sheet date. As of June 30, 2020, the Organization does not expect that its liquidity will deteriorate.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 7 - Liquidity and Availability of Financial Assets (Continued)

Financial assets available within one year of the balance sheet for general expenditures comprise of the following:

Financial Assets Available for General Expenditure:	
Cash	\$ 379,369
Accounts Receivable	54,500
Total Financial Assets Available for General Expenditure	<u>433,869</u>
Less: Financial Assets Pledged as Collateral	0
Less: Financial Assets Subject to Donor Timing or Purpose Restrictions	<u>0</u>
Total Financial Assets Available to Meet Cash Needs for General Use Within One Year	<u><u>\$ 433,869</u></u>

Note 8 - Recently Implemented Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which supersedes the previous revenue recognition requirements in Topic 605, Revenue Recognition. The ASU is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The ASU also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments and assets recognized from costs incurred to obtain or fulfill a contract. The new guidance was adopted by the Organization during the year ended June 30, 2020.

In January 2016, the FASB issued ASU No. 2016-01, *Recognition and Measurement of Financial Assets and Financial Liabilities*. With relation to not-for-profit organizations, the ASU eliminates the requirement to disclose fair value of financial instruments measured at amortized cost, and requires separate presentation of financial assets and financial liabilities by measurement category and form of financial asset (that is, securities or loans and receivables) on the statement of financial position or within the notes to the financial statements. The new guidance was adopted by the Organization during the year ended June 30, 2020.

Interfaith Community for Detained Immigrants
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2020

Note 9 - Upcoming Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases*, which will supersede the current lease requirements in ASC 840. The ASU requires lessees to recognize a right-of-use asset and related lease liability for all leases, with a limited exception for short-term leases. Leases will be classified as either finance or operating, with the classification affecting the pattern of expense recognition in the statement of activities. Currently, leases are classified as either capital or operating, with only capital leases recognized on the statement of financial position. The reporting of lease-related expenses in the statement of activities and cash flows will be generally consistent with the current guidance. The new lease guidance will be effective for the Organization's year ending June 30, 2023 and will be applied using a modified retrospective transition method to the beginning of the earliest period presented. The new lease standard is not expected to have a significant effect on the the Organization statement of financial position.

Note 10 - Concentration of Grants

The Organization continuously attempts to diversify its revenue base, and as such, does not have a major revenue concentration from a specific grantor as of June 30, 2020.

Note 11 - Subsequent Events

The date to which events occurring after June 30, 2020, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is March 29, 2021, which is the date on which the financial statements were available to be issued.