Form <b>990</b>	)
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# EXTENDED TO NOVEMBER 15, 2024 Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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. 2023 Open to Public Inspection

Depa Inter	bartment of the Treasury rnal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.					Inspection		
AI	A For the 2023 calendar year, or tax year beginning and ending							
	Check if applicat		e: C Name of organization D Employer identification number					
	Addr	LEGA	L AID SOCIETY OF CLEVELAND					
	Nam	e			34-086602	6		
	Initia	1		Room/suite	E Telephone number			
	Final	1223	WEST SIXTH STREET	i i o o i i i o o i i o o i i o	216-861-5	500		
	termi	in .	own, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	21,715,909.		
	Amer	nded CT. FT	ELAND, OH 44113		H(a) Is this a group retu			
	Appli dtion		nd address of principal officer: COLLEEN COTTER		for subordinates?			
	pend			44113	H(b) Are all subordinates inclu			
1	Гах-е>	xempt status:	<b>X</b> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) c	or 📃 527	If "No," attach a lis	st. See instructions		
J١	Webs	ite: WWW.	LASCLEV.ORG		H(c) Group exemption	number		
K	orm c	of organization:	X Corporation Trust Association Other	L Year	of formation: 1905 M	State of legal domicile: OF		
Pa	art I	Summary						
•	1	Briefly describ	be the organization's mission or most significant activities: SEE S	SCHEDU	LE O.			
uč								
Governance	2	Check this bo	x if the organization discontinued its operations or dispos	ed of more	than 25% of its net asse			
ove	3	Number of vot	ting members of the governing body (Part VI, line 1a)			23		
জ জ		Number of inc	lependent voting members of the governing body (Part VI, line 1b)			23		
es S	5		of individuals employed in calendar year 2023 (Part V, line 2a)			171		
Activities	6	Total number	of volunteers (estimate if necessary)			828		
Acti	7 a					0.		
_	b	Net unrelated	business taxable income from Form 990-T, Part I, line 11	. <u></u>		0.		
					Prior Year	Current Year		
ē	8		and grants (Part VIII, line 1h)		16,322,207.	21,303,716.		
Revenue	9		ce revenue (Part VIII, line 2g)		6,845.	0.		
se	10		come (Part VIII, column (A), lines 3, 4, and 7d)		327,722.	282,831.		
	11		e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-152,066.	-159,855.		
	12		- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		16,504,708.	21,426,692.		
	13		milar amounts paid (Part IX, column (A), lines 1-3)		0.	0.		
	14		to or for members (Part IX, column (A), line 4)		0.	0.		
es	15		r compensation, employee benefits (Part IX, column (A), lines 5-10)		12,995,969.	14,888,827.		
Expenses	16a		undraising fees (Part IX, column (A), line 11e)		0.	0.		
ăX	b		ing expenses (Part IX, column (D), line 25) 982, 31		2 626 582			
ш	17		es (Part IX, column (A), lines 11a-11d, 11f-24e)		3,636,573.	4,319,714.		
	18		s. Add lines 13-17 (must equal Part IX, column (A), line 25)		16,632,542.	19,208,541.		
	19	Revenue less	expenses. Subtract line 18 from line 12		-127,834.	2,218,151.		
Net Assets or				Be	ginning of Current Year	End of Year		
sset	20	Total assets (F			<u>19,639,593.</u>	24,082,914.		
et A	21		(Part X, line 26)		5,532,336.	6,764,151.		
			fund balances. Subtract line 21 from line 20		14,107,257.	17,318,763.		
	art II	<u> </u>				and also and by the first		
Und	er pen	naities of Deriury.	I declare that I have examined this return, including accompanying schedules	s and stateme	ents, and to the best of my k	nowledge 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	Signature of officer			Date			
Here	COLLEEN COTTER, EXECUTIVE	DIRECTOR					
	Type or print name and title						
	Print/Type preparer's name	Preparer's signature		Date	Check	PTIN	
Paid	ROBERT G. ZUNICH, CPA, AB		1	L1/07/24	self-employed	P00159260	0
Preparer	Firm's name BARNES WENDLING C	PAS INC.		Firm'	sEIN 34-2	1463411	
Use Only	Firm's address 5050 WATERFORD DR	IVE					
	SHEFFIELD VILLAGE	, ОН 44035		Phon	e no. (440	) 934-385	50
May the I	RS discuss this return with the preparer shown abo	ve? See instructions				X Yes	No
LHA For	Paperwork Reduction Act Notice, see the separ	ate instructions.	332001 12-21-23			Form <b>990</b> (2	2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	Check if Schedule O contains a response or note to any line in this Part III		[
	Briefly describe the organization's mission:		
	SEE SCHEDULE O.		
	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	Yes	X
	If "Yes," describe these new services on Schedule O.	<b>—</b>	77
	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	Ă
	If "Yes," describe these changes on Schedule O. Describe the organization's program service accomplishments for each of its three largest program services, as r	measured by expenses	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other		
	revenue, if any, for each program service reported.		
	(Code:) (Expenses \$5,770,346. including grants of \$) (Revenue (Re		
	LEGAL AID PROMOTES ECONOMIC SECURITY AND EDUCATION: INCREASE AND ASSESSMENT AND ASSES		
	QUALITY EDUCATION, INCREASE INCOME AND ASSETS, REDUCE DEB DISPARITIES IN INCOME AND WEALTH. LEGAL AID'S STRATEGIES		
	THIS GOAL INCLUDE: REMOVING EMPLOYMENT BARRIERS, PROVIDIN		110
	PROTECTION, INCREASING ACCESS TO PUBLIC BENEFITS, AND IM		
	CLIENTS' ACCESS TO QUALITY EDUCATION. IN 2023, LEGAL AID		
	EDUCATION BARRIERS FOR CLIENTS IN 96% OF RELEVANT CASES.		
	REDUCED DEBT, INCREASED INCOME, AND INCREASED ASSETS FOR \$10.4 MILLION.	OUR CLIENTS	B
	STO.4 MILLION.		
	(Code:) (Expenses \$3,988,849. including grants of \$) (Revenu		
	LEGAL AID IMPROVES SAFETY AND HEALTH: SECURES SAFETY FOR		F
	DOMESTIC VIOLENCE AND OTHER CRIMES, INCREASE ACCESS TO HI	-	
	IMPROVE HEALTH AND SAFETY OF HOMES, AND MITIGATE THE SOC DETERMINANTS OF HEALTH. LEGAL AID'S STRATEGIES IN ACHIEV		т.
	INCLUDE: SECURING SAFETY FOR DOMESTIC VIOLENCE SURVIVORS		<u> </u>
	VICTIMS OF CRIME; INCREASING ACCESS TO HEALTH CARE; AND I		
	HEALTH AND SAFETY OF HOMES AND NEIGHBORHOODS. IN 2023, LI		
	INCREASED SAFETY FOR 100% OF CLIENTS FOR WHOM SAFETY WAS		D
	EXPANDED OUR MEDICAL LEGAL PARTNERSHIPS WITH LOCAL HEALTH	<u>I PROVIDERS.</u>	
	(Code:) (Expenses \$6, 248, 885. including grants of \$) (Revenue)	ue\$12,	41
	LEGAL AID SECURES STABLE AND DECENT HOUSING: INCREASE AVA		ND
	ACCESSIBILITY OF AFFORDABLE HOUSING, IMPROVE HOUSING STAN		
	IMPROVE HOUSING CONDITIONS. LEGAL AID'S STRATEGIES IN ACH GOAL INCLUDE INCREASING ACCESS TO RENT ASSISTANCE, IMPROV		
	STABILITY, AND IMPROVING HOUSING CONDITIONS. IN 2023, LEG	AL ATD	
	PREVENTED 83% OF EVICTIONS/INVOLUNTARY MOVES.		
_	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$ ) (Revenue \$	)	
	Total program service expenses 16,008,080.	Form <b>9</b>	

Form 990 (					OF	CLEVELAND
Part IV	Checklist of I	Required S	chedu	lles		

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		_X_
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			37
_	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			77
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			v
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			v
•	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?		х	
10	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10	х	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	<u>_</u>	
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,	11a	х	
h	Part VI		- 11	
D	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
U	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ь	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			
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	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	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
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	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	L
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	19		X
	• · · · · · · · · · · · · · · · · · · ·	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
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	21	0000	Х
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 LEGAL AID SOCIETY OF CLEVELAND

 Part IV
 Checklist of Required Schedules (continued)

			Vaa	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
22	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete			
	Schedule J	23	х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		_X_
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	0.51		v
	Schedule L, Part I	25b		<u> </u>
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%	26		х
27	controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	20		
21	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</i> "Yes," <i>complete Schedule L, Part III</i>	27		х
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		_X_
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			77
	Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations		х	
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	Δ	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	34		х
25.2	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	<u>55a</u>		
5	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O Statements Regarding Other IRS Filings and Tax Compliance	38	Х	
Pa				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 93			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable <b>1b</b> 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		Х	
00000	(gambling) winnings to prize winners?	<b>1</b> c		(2023)
JJ2004	12-21-23			(2023)

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Par	t 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	171			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	Х	
				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	О		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	luthori	ty over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccoun	t)?	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 Ad	ccoun	ts (FBAR).			
				5a		<u>X</u>
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transact			5b		X
С	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	e orga	nization solicit			
	any contributions that were not tax deductible as charitable contributions?			<u>6a</u>		<u> </u>
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons or	gifts			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).				37	
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices p	rovided to the payor?	7a	X	
				7b	Х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as requ	lired			37
	to file Form 8282?			7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year	7d	-			37
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		:?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g		
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the	9			
-				8		
9	Sponsoring organizations maintaining donor advised funds.			•		
a				9a		
b				9b		
10	Section 501(c)(7) organizations. Enter:	10-	l			
a L	Initiation fees and capital contributions included on Part VIII, line 12	10a				
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:		l			
	Gross income from members or shareholders Gross income from other sources. (Do not net amounts due or paid to other sources against	<u>11a</u>				
D		11b				
120	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		)	120		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	1041		12a		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	120	L			
	Is the organization licensed to issue qualified health plans in more than one state?			13a		
u	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			104		
h	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			I	14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b		<u> </u>
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					
	excess parachute payment(s) during the year?			15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incon	ne?	16		Х
-	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities				
-	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					
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# 12201107 758268 2454.001

Form 990	(2023)
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# LEGAL AID SOCIETY OF CLEVELAND

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

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

та	Follow the second as a function of some of the second sector is a function of the second sector.		23		Yes	N
	Enter the number of voting members of the governing body at the end of the tax year	<u>1a</u>	<u> </u>			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.		23			
	Enter the number of voting members included on line 1a, above, who are independent	1b				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship					X
2	officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the			2		<u></u>
3	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 9			3 4		X
4 5	Did the organization make any significant changes to its governing documents since the profile form a Did the organization become aware during the year of a significant diversion of the organization's ass			4 5		X
5 6	Did the organization become aware during the year of a significant diversion of the organization s ass Did the organization have members or stockholders?			5 6		X
0 7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point one or		<u> </u>		<u> </u>
74	more members of the governing body?			7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	ockholders, or				
	persons other than the governing body?			7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year					
а	The governing body?			8a	Х	
	Each committee with authority to act on behalf of the governing body?			8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read	ched at the				
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			9		X
ec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue Code.)				
					Yes	N
0a	Did the organization have local chapters, branches, or affiliates?			10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such ch					
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b		
1a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	y before filing t	he form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
2a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? // "Y	'es," describe				
	on Schedule O how this was done			12c	Х	
3	Did the organization have a written whistleblower policy?			13	Х	
4	Did the organization have a written document retention and destruction policy?			14	Х	
-	Did the process for determining compensation of the following persons include a review and approva	l by independe	ent			
5	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
5	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
	The organization's CEO, Executive Director, or top management official			15a	x	
а	The organization's CEO, Executive Director, or top management official			15a 15b	X X	╘
а						
a b	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization					
a b	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	nent with a				X
a b 6a	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	nent with a		15b		
a b 6a	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen taxable entity during the year?	nent with a		15b		2
a b 6a b	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ exempt status with respect to such arrangements?	nent with a te its participat ization's	ion	15b		×
a b 6a b	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization	nent with a te its participat ization's	ion	15b 16a		×
a b 6a b	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ exempt status with respect to such arrangements?	nent with a te its participat ization's	ion	15b 16a		×
a b 6a b <u>6ec</u> 7	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ exempt status with respect to such arrangements? tion C. Disclosure	nent with a te its participat ization's	ion	15b 16a 16b	X	
a b 6a b <u>6eC</u> 7	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ exempt status with respect to such arrangements? tion C. Disclosure List the states with which a copy of this Form 990 is required to be filed OH Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, ar for public inspection. Indicate how you made these available. Check all that apply.	nent with a te its participat ization's nd 990-T (secti		15b 16a 16b	X	
a b 6a b <b>6</b> a 7 7	The organization's CEO, Executive Director, or top management official         Other officers or key employees of the organization         If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.         Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangent taxable entity during the year?         If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to exempt status with respect to such arrangements?         tion C. Disclosure         List the states with which a copy of this Form 990 is required to be filed OH         Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, arr for public inspection. Indicate how you made these available. Check all that apply.         X       Own website       X	nent with a te its participat ization's nd 990-T (section of a on Schedule		15b 16a 16b	X	
a b 6a b <b>6</b> a 7 7	The organization's CEO, Executive Director, or top management official         Other officers or key employees of the organization         If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.         Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangent taxable entity during the year?         If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate the status with respect to such arrangements?         tion C. Disclosure         List the states with which a copy of this Form 990 is required to be filed OH         Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, arr for public inspection. Indicate how you made these available. Check all that apply.         X       Own website X       Another's website X       Upon request       Other (explain)         Describe on Schedule O whether (and if so, how) the organization made its governing documents, comparization made its governing documents, comparizatis documents, comparization made its governing	nent with a te its participat ization's nd 990-T (section of a on Schedule		15b 16a 16b	X	
a b 6a b 62 7 8	The organization's CEO, Executive Director, or top management official         Other officers or key employees of the organization         If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.         Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangent taxable entity during the year?         If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate the status with respect to such arrangements?         tion C. Disclosure         List the states with which a copy of this Form 990 is required to be filed OH         Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, arr for public inspection. Indicate how you made these available. Check all that apply.         X       Own website       X       Another's website       X       Upon request       Other (explain)         Describe on Schedule O whether (and if so, how) the organization made its governing documents, constatements available to the public during the tax year.       Implication made its governing documents, constatements available to the public during the tax year.	nent with a te its participat nization's and 990-T (section of a con Schedule of interest	on 501(c)(3)s O) st policy, and	15b 16a 16b	X	
a b 6a b <u>6</u> eC 7 8	The organization's CEO, Executive Director, or top management official         Other officers or key employees of the organization         If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.         Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangent taxable entity during the year?         If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate the status with respect to such arrangements?         tion C. Disclosure         List the states with which a copy of this Form 990 is required to be filed OH         Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, arr for public inspection. Indicate how you made these available. Check all that apply.         X       Own website X       Another's website X       Upon request       Other (explain)         Describe on Schedule O whether (and if so, how) the organization made its governing documents, comparization made its governing documents, comparizatis documents, comparization made its governing	nent with a te its participat nization's and 990-T (section of a con Schedule of interest	on 501(c)(3)s O) st policy, and	15b 16a 16b	X	
b 6a b	The organization's CEO, Executive Director, or top management official         Other officers or key employees of the organization         If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.         Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangent taxable entity during the year?         If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization to evaluate in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization <b>C. Disclosure</b> List the states with which a copy of this Form 990 is required to be filed <u>OH</u> Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, arr for public inspection. Indicate how you made these available. Check all that apply.         X       Own website       X         Another's website       X       Upon request       Other (explain)         Describe on Schedule O whether (and if so, how) the organization made its governing documents, constatements available to the public during the tax year.       State the name, address, and telephone number of the person who possesses the organization's body	nent with a te its participat nization's and 990-T (section of a con Schedule of interest	on 501(c)(3)s O) st policy, and	15b 16a 16b	X	ble

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A)	(B)	(C)		(D)	(E)	(F)				
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	box, unless person is both ar officer and a director/trustee		n an	compensation	compensation	amount of		
	week		cer an	aau	Irecto	n/trus	lee)	from	from related	other
	(list any	recto						the	organizations	compensation
	hours for related	e or di	ee			sated		organization (W-2/1099-MISC/	(W-2/1099-MISC/ 1099-NEC)	from the
	organizations	rustee	l trus		ee	npen		1099-NEC)	1099-NEC)	organization and related
	below	dual t	utiona	_	nploy	st cor	ar	1000 1120/		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			e gameatorio
(1) COLLEEN COTTER	40.00			0	_		4			
EXECUTIVE DIRECTOR		1		х				211,829.	Ο.	46,875.
(2) MELANIE SHAKARIAN	40.00									
DIRECTOR OF DEVELOPMENT AN		1		х				186,521.	0.	24,407.
(3) THOMAS MLAKAR	40.00									
DEPUTY DIRECTOR FOR ADVOCA		1		х				182,005.	Ο.	23,815.
(4) ROSLYN QUARTO	40.00									
DIRECTOR OF STRATEGIC INITIATIVES		1		х				161,228.	Ο.	23,382.
(5) TENILLE KAUS	40.00									
DIRECTOR OF DIVERSITY		1		х				143,735.	Ο.	32,196.
(6) TONYA WHITSETT	40.00									
MANAGING ATTORNEY		1				X		136,355.	Ο.	36,909.
(7) KATHERINE HOLLINGSWORTH	40.00									
MANAGING ATTORNEY						Х		126,484.	0.	44,158.
(8) ABIGAIL STAUDT	40.00									
MANAGING ATTORNEY						Х		126,075.	0.	35,535.
(9) MATTHEW D. VINCEL	40.00									
MANAGING ATTORNEY						X		111,412.	0.	42,893.
(10) ANNE SWEENEY	40.00									
MANAGING ATTORNEY						X		135,381.	0.	17,591.
(11) SONYA SHAKIR	2.00									
VICE PRESIDENT		Х		Х				0.	0.	0.
(12) JOE RODGERS	2.00									
VICE PRESIDENT		Х		Х				0.	0.	0.
(13) JON LEIKEN	2.00									
PRESIDENT		Х		Х				0.	0.	0.
(14) STEPHEN M. FAZIO	2.00									
PRESIDENT EMERITUS		Х						0.	0.	0.
(15) RHONDA WILSON	2.00									
DIRECTOR		Х						0.	0.	0.
(16) MICHAEL UNGAR	2.00									
PRESIDENT EMERITUS		Х						0.	0.	0.
(17) NATHAN GENOVESE	2.00									
DIRECTOR		Х						0.	0.	0.
332007 12-21-23										Form <b>990</b> (2023)

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Form 990 (2023)

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Form 990 (2023) LEGAL AII									34-08	660	26 Page 8
Part VII Section A. Officers, Directors, Trus		oloy I	ees,			ghes	t Co		, ,	—	·····
	(B) Average		<b>(C)</b> Position		(D)	(E)		(F)			
Name and title	hours per	(do not check more than one		Reportable compensation	Reportable compensation	.	Estimated amount of				
	week					from	from related		other		
	(list any	actor						the	organizations		compensation
	hours for	Individual trustee or director	e			ated		organization	(W-2/1099-MISC	J/	from the
	related organizations	ustee	truste		e	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		organization and related
	below	dual tr	itional	~	n ploye	st con yee	-	1099-1120)			organizations
	line)	Individ	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				organizatione
(18) NEIL VAKHARIA	2.00				_						
DIRECTOR		Х						0.		0.	0.
(19) QUO VADIS I. COBB	2.00										-
VICE PRESIDENT		Х		Х				0.		0.	0.
(20) ROBYN KING	2.00										0
DIRECTOR	0.00	Х						0.		0.	0.
(21) JASON BRISTOL	2.00							0			0
DIRECTOR (22) ELIZABETH GROVE	2.00	X						0.		0.	0.
DIRECTOR	2.00	х						0.		0.	0.
(23) ROBIN TURNER	2.00	~						0.		••	0.
DIRECTOR	2.00	x						0.		0.	0.
(24) HARLIN ADELMAN	2.00									<u> </u>	
DIRECTOR		x						0.		0.	0.
(25) GWENDOLYN GRAFFENREED	2.00									-	
DIRECTOR		x						0.		0.	0.
(26) ERICA HUGHES	2.00										
DIRECTOR		Х						0.		0.	0.
1b Subtotal								1,521,025.		0.	327,761.
c Total from continuation sheets to Part VI								0.		0.	0.
d Total (add lines 1b and 1c)								1,521,025.		0.	327,761.
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	) wh	o re	ceived more than \$100,	000 of reportable		1.0
compensation from the organization											10 Yes No
2 Did the exception list any former officer	director truct						hia	hast componented amp		Г	
3 Did the organization list any <b>former</b> officer,			-				•	• •			3 X
<ul><li>line 1a? If "Yes," complete Schedule J for s</li><li>For any individual listed on line 1a, is the su</li></ul>										···  -	3 11
and related organizations greater than \$150											4 X
5 Did any person listed on line 1a receive or a			•							···	·
rendered to the organization? If "Yes." com	•							•		[	5 X
Section B. Independent Contractors	,										
1 Complete this table for your five highest co	mpensated ind	lepe	nder	nt co	ontra	actor	s th	nat received more than \$	100,000 of compe	ensati	on from
the organization. Report compensation for	he calendar ye	ear e	ndin	ig w	ith c	or wit	hin	the organization's tax y	ear.		
(A)								(B)		0.	(C)
Name and business							_	Description of s	ervices		ompensation
YOURKVITCH & DIBO, 1549 H SUITE 200, CLEVELAND, OH		А	VE	•							142 275
FOCUS CFO GROUP LLC	44114							LAW FIRM			143,275.
PO BOX 7047, INDIANAPOLIS	TN 42	60	7					CONSULTING			118,500.
10 DOX 7047, INDIANAIOLIE	, 11 12	00	<u> </u>				ſ				110,500.
							$\neg$				
2 Total number of independent contractors (in	ncluding but no	ot lin	nited	to	-		ted	above) who received mo	ore than		
\$100,000 of compensation from the organized					2						
SEE PART VII, SECTION	I A CONT	IN	UA'	TI	ON	SI	ΗE	ETS		F	orm <b>990</b> (2023)

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Form 990 LEGAL AII									34-086	6026
Part VII Section A. Officers, Directors, Tru	istees, Key Er	nplo	yee			lighe	est (		es (continued)	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average				Position			Reportable	Reportable	Estimated
	hours	(cl				app	Iv)	compensation	compensation	amount of
	per	(0.	T		I		.,,	from	from related	other
	week					e		the	organizations	compensation
	(list any	D.				plo ye		organization	(W-2/1099-MISC)	from the
	hours for	lirect				l em		(W-2/1099-MISC)	(11 2/1000 10100)	organization
	related	e or c	tee			sated		(00-2/1033-10130)		and related
	organizations	Individual trustee or director	Institutional trustee		66	Highest com pen sated em ployee				
		ual tr	ional		ploy	tcon				organizations
	below	livid	stitut	Officer	Key employee	ghest	Former			
	line)	lnc	si	0Ħ	Ke	Ξ	Foi			
(27) DOUG WANG SECRETARY/TREASURER	2.00	x		x				0.	0.	0.
	2 00	Δ	<u> </u>	•				0.	0.	0.
(28) DAN URBAN DIRECTOR	2.00	x						0.	0.	0.
(29) TED TYWANG	2.00	^						0.	0.	<u>U.</u>
(29) TED TYWANG DIRECTOR	2.00	х						0.	0.	0.
(30) CAROLYN BUTLER	2.00	^	-		-			U•	0.	U•
DIRECTOR	2.00	x						0.	0.	0.
(31) CAROLE RENDON	2.00								0.	
DIRECTOR		x						0.	0.	0.
(32) HUGH MCKAY	2.00									
DIRECTOR		х						0.	0.	0.
(33) JAN ROLLER	2.00									
DIRECTOR		Х						0.	0.	0.
		•								
		-								<u> </u>
		1								
										L
		-	-		-					
		•								
Total to Part VII, Section A, line 1c										

332201 04-01-23

14	rt VII				or poto to any line	a in this Dart VIII			
		Check if Schedule O c	contains a	response	or note to any line	<u>e in this Part VIII</u> (A)	(B)	(C)	[D]
						Total revenue	Related or exempt	Unrelated	Revenue excluded
							function revenue	business revenue	from tax under sections 512 - 514
ŝ	1 a	Federated campaigns		1a	1,030,426.				
Contributions, Gifts, Grants and Other Similar Amounts	b			1b	, ,				
ng, G	c			1c	583,271.				
ifts ar A	d	Related organizations		1d					
s, G mila	е	Government grants (contri		1e	9,511,874.				
ion:	f	All other contributions, gifts,							
but		similar amounts not included		1f	10,178,145.				
ntri d O	g	Noncash contributions included in I	lines 1a-1f	1g \$	74,006.				
Co an	h	Total. Add lines 1a-1f				21,303,716.			
					Business Code				
e	2 a								
ervio	b								
้า Se	с								
ran Sev	d								
Program Service Revenue	е								
9	•	1 5							
		Total. Add lines 2a-2f							
	3	Investment income (includ	0	,	<i>'</i>	0.07 1.00			007 100
		other similar amounts)				227,122.			227,122.
	4	Income from investment o			' ł				
	5	Royalties		) Real	(ii) Personal				
	6.0	Croco ronto	6a	16,200					
	6a b		6b	20,095					
	c b		60 6c	-3,895					
		Net rental income or (loss)	· · · ·	-,	•	-3,895.			-3,895.
		Gross amount from sales of		ecurities	(ii) Other	,			
	7 4	assets other than inventory		156,461					
	ь	Less: cost or other basis	- <u> </u>	,					
P	-	and sales expenses	7b 3	100,752					
Revenue	с	Gain or (loss)	7c	55,709					
Rev		Net gain or (loss)	· · ·			55,709.			55,709.
er		Gross income from fundraisin							
Oth			583,271.						
		contributions reported on	line 1c). S	ee					
		Part IV, line 18		88	a 0.				
	b	Less: direct expenses		81	<b>1</b> 68,370.				
	с	Net income or (loss) from f	fundraisinę	g events		-168,370.			-168,370.
	9 a	Gross income from gaming	g activities	s. See					
		Part IV, line 19		9a	a				
	b	Less: direct expenses		91	<b>b</b>				
		Net income or (loss) from g	• •						
	10 a	Gross sales of inventory, le							
		and allowances							
		Less: cost of goods sold			b				
	с	Net income or (loss) from s	sales of in	ventory					
S					Business Code				
Miscellaneous Revenue	11 a				900099	10,464.	10,464.		
lant	b	MISCELLANEOUS REVENU	IE		900099	1,946.	1,946.		
scellanec Revenue	С								
Mis	d	All other revenue				10 410			
		Total. Add lines 11a-11d		<u></u>		12,410.	12,410.	0.	110,566.
	<b>12</b> 9 12-21	Total revenue. See instructio	IIS			21,426,692.	12,410.	I 0.	Form <b>990</b> (2023)

LEGAL AID SOCIETY OF CLEVELAND

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Form 990 (2023)

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LEGAL AID SOCIETY OF CLEVELAND

Do r	Check if Schedule O contains a respon- not include amounts reported on lines 6b,	(A) Total expenses	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	lotal expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	1 501 005		1 205 021	215 104
_	trustees, and key employees	1,521,025.		1,205,831.	315,194
3	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	9,620,188.	0 277 606		242,582
	Other salaries and wages	9,040,100.	9,377,606.		444,302
3	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	2,873,943.	2,417,838.	343,816.	112,289
) )	Other employee benefits	873,671.	740,764.	90,261.	42,646
	Payroll taxes	0/3,0/1.	/40,/04•	90,201.	42,040
_	Fees for services (nonemployees):				
	Management	154,871.	154,871.		
		22,000.	19,873.	1,441.	680
	Accounting	22,000.	19,075.	1,441.	000
	Lobbying Professional fundraising services. See Part IV, line 17				
e f	Investment management fees	64,971.		64,971.	
g	Other. (If line 11g amount exceeds 10% of line 25,	04,0710		04,9710	
y	column (A), amount, list line 11g expenses on Sch 0.)				
2	Advertising and promotion				
-	Office expenses	286,216.	208,345.	37,124.	40,747
	Information technology				/ / _ /
5	Royalties				
, ;	Occupancy	623,376.	569,437.	36,474.	17,465
,	Tuessel	165,742.	118,971.	20,189.	26,582
•	Payments of travel or entertainment expenses				,
'	for any federal, state, or local public officials				
)	Conferences, conventions, and meetings	251,655.	205,774.	30,246.	15,63
1	Interest	74,333.	45,735.	14,842.	13,750
	Payments to affiliates				
	Depreciation, depletion, and amortization	346,783.	299,188.	31,193.	16,40
	Insurance	111,543.	100,817.	7,158.	3,568
	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 0.)				
а	CONSULTANTS AND CONTRAC	1,072,447.	736,421.	288,234.	47,792
b	SUB-RECIPIENT GRANTS	290,000.	290,000.		,
c	TRANSLATION	207,710.	207,710.		
d	PRINTING AND DESIGN	170,117.	104,919.	7,665.	57,533
	All other expenses	477,950.	409,811.	38,698.	29,442
0	Total functional expenses. Add lines 1 through 24e	19,208,541.	16,008,080.	2,218,143.	982,31
	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 fif following SOP 98-2 (ASC 958-720)				

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Form **990** (2023)

12201107 758268 2454.001

Form 990 (	(2023)	LEGAL	AID	SOCIETY	OF	CLEVELAND
Part X	Balance Shee	t				

Check if Schedule O contains a response or note to any line in this Part X (A) Beginning of year (B) End of year 2,007,543. 1,829,523. 1 Cash - non-interest-bearing 382,148. 1,315,626. Savings and temporary cash investments 2 2,291,857. 1,632,366. Pledges and grants receivable, net 3 4 Accounts receivable, net Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 5 controlled entity or family member of any of these persons Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) Notes and loans receivable, net 7 Inventories for sale or use 8 130,797. 169,546. Prepaid expenses and deferred charges 9 **10a** Land, buildings, and equipment: cost or other 7,863,061. basis. Complete Part VI of Schedule D \_\_\_\_\_ 10a 3,750,467. 4,168,902. 4,112,594. b Less: accumulated depreciation 10b 10c 10,736,231. 8,293,108. Investments - publicly traded securities 11 Investments - other securities. See Part IV, line 11 12 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 3,024,729. 3,627,537. 15 Other assets. See Part IV, line 11 19,639,593. 24,082,914. Total assets. Add lines 1 through 15 (must equal line 33) 16 744,784. 1,086,575. Accounts payable and accrued expenses 17 18 Grants payable 250,000. 19 Deferred revenue Tax-exempt bond liabilities 20 78,359. 15,763. 21 Escrow or custodial account liability. Complete Part IV of Schedule D Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%

		······································			
Liabili		controlled entity or family member of any of these persons		22	
1	23	Secured mortgages and notes payable to unrelated third parties	1,176,384.	23	1,131,848.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	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	3,595,405.	25	4,217,369.
	26	Total liabilities. Add lines 17 through 25	5,532,336.	26	6,764,151.
		Organizations that follow FASB ASC 958, check here $X$			
sec		and complete lines 27, 28, 32, and 33.			
Balances	27	Net assets without donor restrictions	12,507,189.	27	15,598,472.
	28	Net assets with donor restrictions	1,600,068.	28	1,720,291.
pun		Organizations that do not follow FASB ASC 958, check here			
ш		and complete lines 29 through 33.			
s or	29	Capital stock or trust principal, or current funds		29	
Assets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net	32	Total net assets or fund balances	14,107,257.	32	17,318,763.
	33	Total liabilities and net assets/fund balances	19,639,593.	33	24,082,914.
					Form <b>990</b> (2023)

Form **990** (2023)

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Assets

	1990 (2023) LEGAL AID SOCIETY OF CLEVELAND	34-	08660	26	Pag	<sub>ge</sub> 12
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>			X
1	Total revenue (must equal Part VIII, column (A), line 12)	1		426		
2	Total expenses (must equal Part IX, column (A), line 25)	2				41.
3	Revenue less expenses. Subtract line 2 from line 1	3				51.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,			57.
5	Net unrealized gains (losses) on investments	5		962	2,4	30.
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		30	),9:	25.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	17,	318	3,7	63.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII			<u></u>		
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		— I			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	О.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		L	2a		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					
b	Were the organization's financial statements audited by an independent accountant?		L	2b	Х	
	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 X Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				.,	1
	review, or compilation of its financial statements and selection of an independent accountant?		······  -	2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					1
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a	X	<b> </b>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required					1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b	X	(2022)
				Earm	44() <i>i</i>	(0000)

Form **990** (2023)

SCHEDULE A	١
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Department of the Treasury Internal Revenue Service

( <b>F</b> orm	000
(Form	990)

# 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
2023
On an to Dublic

Open to Public Inspection

Name of the	organization
-------------	--------------

Nam								identification number	
				ETY OF CLEVE					4-0866026
Pa	rt I	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	S.	
The	organ	ization is not a private found	ation because it is: (F	For lines 1 through 12, c	heck only o	one box.)			
1		A church, convention of ch	urches, or associatio	n of churches described	l in <b>sectio</b>	n <b>170(b)</b> (1	I)(A)(i).		
2		A school described in section	ion 170(b)(1)(A)(ii). (	Attach Schedule E (Forn	n 990).)				
3		A hospital or a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(ii	ii).		
4		A medical research organization	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A	(iii). Enter	the hospital's name,
		city, and state:							
5		An organization operated for	or the benefit of a col	llege or university owned	l or operate	ed by a go	vernmental u	nit describe	ed 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	X	An organization that norma						e general p	oublic described in
		section 170(b)(1)(A)(vi). (Complete Part II.)							
8		A community trust describe		(1)(A)(vi). (Complete Par	t II.)				
9		An agricultural research org				ed in conju	inction with a	land-grant	college
		or university or a non-land-g				-		-	-
		university:							
10		An organization that norma	Ily receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersh	ip fees, and	d gross receipts from
		activities related to its exem							
		income and unrelated busir		-					-
		See section 509(a)(2). (Cor	mplete Part III.)			-			
11		An organization organized a	and operated exclusi	vely to test for public sa	fety. See	section 50	09(a)(4).		
12		An organization organized a	and operated exclusi	vely for the benefit of, to	perform tl	he functio	ns of, or to ca	rry out the	purposes of one or
		more publicly supported or	ganizations describe	d in section 509(a)(1) d	or section	509(a)(2).	See section	509(a)(3).	Check the box on
		lines 12a through 12d that	describes the type of	f supporting organizatior	n and com	plete lines	12e, 12f, and	12g.	
а		<b>Type I.</b> A supporting orga	anization operated, s	upervised, or controlled	by its supp	ported org	anization(s), ty	pically by	giving
		the supported organization	on(s) the power to reg	gularly appoint or elect a	majority o	of the direc	tors or truste	es of the su	ipporting
		organization. You must o	omplete Part IV, Se	ections A and B.					
b		<b>Type II.</b> A supporting org	anization supervised	or controlled in connect	tion with its	s supporte	ed organizatio	n(s), by hav	ving
		control or management o	f the supporting orga	anization vested in the s	ame perso	ns that co	ntrol or manag	ge the supp	ported
		organization(s). You mus	t complete Part IV,	Sections A and C.					
с		Type III functionally inte	grated. A supporting	g organization operated	in connect	tion with, a	and functional	ly integrate	d with,
		its supported organization	n(s) (see instructions)	). You must complete l	Part IV, Se	ctions A,	D, and E.		
d		Type III non-functionally	vintegrated. A supp	orting organization oper	ated in cor	nnection w	vith its suppor	ted organiz	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sat	isfy a distr	ibution rec	quirement and	an attentiv	/eness
		requirement (see instructi	ions). You must con	nplete Part IV, Sections	A and D,	and Part	<b>v</b> .		
е		Check this box if the orga	anization received a v	written determination fro	m the IRS	that it is a	Туре I, Туре	II, Type III	
		functionally integrated, or	Type III non-functior	nally integrated supporti	ng organiz	ation.			
f	Ente	er the number of supported o	organizations						
g		vide the following information							
	(	i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi	anization listed ng document?	(v) Amount of	-	(vi) Amount of other
		organization		above (see instructions))	Yes	No	support (see ir	istructions)	support (see instructions)
Tota									1

LEGAL AID SOCIETY OF CLEVELAND

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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	12446120.	13182101.	14780627.	16322207.	21314181.	78045236.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	12446120.	13182101.	14780627.	16322207.	21314181.	78045236.
	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						78045236.
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4	12446120.	13182101.	14780627.	16322207.	21314181.	78045236.
	Gross income from interest,						
-	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	194,593.	203,824.	598,451.	327,722.	282,830.	1607420.
9	Net income from unrelated business						
•	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
10	or loss from the sale of capital						
	assets (Explain in Part VI.)	11,627.	43,247.	3,924.	43,025.	18,146.	119,969.
11	Total support. Add lines 7 through 10						79772625.
	Gross receipts from related activities,	etc. (see instructio	ns)			12	22,356.
	First 5 years. If the Form 990 is for th					· · · · ·	
	organization, check this box and <b>sto</b>	0				.,.,	
Sec	ction C. Computation of Publi						
	Public support percentage for 2023 (I		-	column (f))		14	97.83 %
	Public support percentage from 2022					15	97.79 %
	<b>33 1/3% support test - 2023.</b> If the					· · · · ·	
	stop here. The organization qualifies					,	
b	<b>33 1/3% support test - 2022.</b> If the		-				
	and <b>stop here.</b> The organization qual					,	
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact						
	meets the facts-and-circumstances te			-	-		
h	10% -facts-and-circumstances test	-				17a. and line 15 is	10% or
~	more, and if the organization meets the	0					
	organization meets the facts-and-circl						
18	<b>Private foundation.</b> If the organization		-				s
	······································		,	, , ., .,	,		(Form 990) 2023

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# LEGAL AID SOCIETY OF CLEVELAND Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Se	ction A. Public Support		,				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	3 <b>(f)</b> Total
1	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the						
2	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus- iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and 3 received from disgualified persons						
k	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.) ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	3 (f) Total
	Amounts from line 6 a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	<ul> <li>Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975</li> </ul>						
11	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)		rot occord third	fourth or fifth tour		(01(0)(2) or cro	
14	First 5 years. If the Form 990 is for the	-			-		
Se	check this box and stop here	c Support Per	centage				
	Public support percentage for 2023 (			column (f))		15	%
	Public support percentage from 2022					16	%
	ction D. Computation of Inves						
	Investment income percentage for <b>20</b> Investment income percentage from			ne 13, column (f))		17 18	%
	a 33 1/3% support tests - 2023. If the						
	more than 33 1/3%, check this box a						
k	<b>33 1/3% support tests - 2022.</b> If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization						
3320	23 12-21-23		17			Schee	dule A (Form 990) 2023

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Yes No

# Part IV | Supporting Organizations

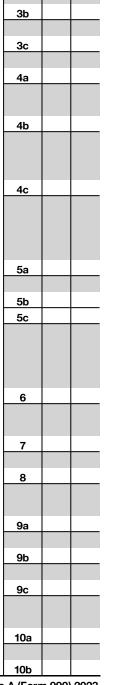
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and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

# Section A. All Supporting Organizations

- 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 lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 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).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990) 2023

#### Schedule A (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAND

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		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 on lines 11b and			
11c below, the governing body of a supported organization?	11a		
<b>b</b> A family member of a person described on line 11a above?	11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
detail in Part VI.	11c		
Section B. Type I Supporting Organizations			
		Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			

supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
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 su	oporting organization.
Section C. T	pe II Supporting	Organizations

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

Section D. All Type III Supporting Organizati	ons
---	-----

			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 on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	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 org	anization used to satisfy	the Integral Part Test durin	a 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 governmental er	ntity (see instruction <u>s).</u>
---	--	---	-------------------------	---------------------------------	-----------------------------------

19

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b 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? *If* "Yes" or "No" provide details in **Part VI.** 

**b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* 

3b | | Schedule A (Form 990) 2023

2a

2b

3a

Yes No

332025 12-21-23

12201107 758268 2454.001

Schedule A	(Form 990	) 2023
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Pa	t V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations					
1	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 c							
Sect	ion 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						
Sect	ion 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						
е	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 0.015 of line 3 (for greater amount,							
	see instructions).	4						
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5						
6	Multiply line 5 by 0.035.	6						
7	Recoveries of prior-year distributions	7						
8	Minimum Asset Amount (add line 7 to line 6)	8						
Sect	ion C - Distributable Amount			Current Year				
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1						
2	Enter 0.85 of line 1.	2						
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3						
4	Enter greater of line 2 or line 3.	4						
5	Income tax imposed in prior year	5						
6	Distributable Amount. Subtract line 5 from line 4, unless subject to							
	emergency temporary reduction (see instructions).	6						

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2023

332026 12-21-23

any. Subtract lines 3g and 4a from line 2. For result greater

than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in

7 Excess distributions carryover to 2024. Add lines 3j

Part VI. See instructions.

and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 e Excess from 2023

#### LEGAL AID SOCIETY OF CLEVELAND Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

_		<u></u>	loonan		
Sect	ion D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	empt purposes		1	
2	Amounts paid to perform activity that directly furthers exempt	ot purposes of supported			
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	5	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pr	rovide details in Part VI)		5	
6	Other distributions ( <i>describe in</i> <b>Part VI</b> ). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	ns	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
c	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
с	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

Schedule A	(Form 990) 2023	LEGAL	AID	SOCIETY	OF CL	EVELAND		34-0866026	Page 8
Part VI	Supplemental Info Part IV, Section A, lines line 1; Part IV, Section D Section D, lines 5, 6, and (See instructions.)	rmation. Pr 1, 2, 3b, 3c, 4k ), lines 2 and 3 d 8; and Part V	ovide the o, 4c, 5a ; Part IV, ′, Sectior	e explanations i , 6, 9a, 9b, 9c, <sup>-</sup> Section E, lines n E, lines 2, 5, a	required by 11a, 11b, ai s 1c, 2a, 2b nd 6. Also (	Part II, line 10; nd 11c; Part IV, n, 3a, and 3b; P complete this p	Part II, line 17a or Section B, lines 1 art V, line 1; Part V art for any additior	17b; Part III, line 12; and 2; Part IV, Sectior 7, Section B, line 1e; Pa nal information.	n C, art V,
332028 12-21-2	3				22			Schedule A (Form 9	990) 2023

(Form 9	90)
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Employer identification number 34-0866026

Held at the End of the Tax Year

OMB No. 1545-0047

No

No

No

No

SCHEDULE D (Form 990) Department of the Treasury	Complete if the orga Part IV, line 6, 7, 8, 9, 10	al Financial Statement anization answered "Yes" on Form 990 0, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or Attach to Form 990.	),		OMB No. 154	23
Internal Revenue Service		90 for instructions and the latest inforn	nation.		Inspectio	on
	LEGAL AID SOCIETY zations Maintaining Donor Advise	ed Funds or Other Similar Fund	s or Ac		er identification 34-08660 Complete if the	26
organizat	tion answered "Yes" on Form 990, Part IV, li					
		(a) Donor advised funds	(	<b>b)</b> Funds a	and other accour	nts
	end of year		<u> </u>			
	of contributions to (during year)		<b>_</b>			
	e of grants from (during year)		<u> </u>			
	e at end of year					
-	ation inform all donors and donor advisors in	-				
	tion's property, subject to the organization's				<b></b> Yes	
	ation inform all grantees, donors, and donor a					
•	irposes and not for the benefit of the donor of			•		
impermissible p	rvation Easements. Complete if the or	reasting assured "Ves" on Form 000			Yes	
Preservati	onservation easements held by the organizat ion of land for public use (for example, recrea n of natural habitat ion of open space 2a through 2d if the organization held a qual	ation or education) Preservation Preservation	of a certi	fied histori		
day of the tax ye	er.			Hel	ld at the End of the	e Tax `
a Total number of	conservation easements			2a		
<b>b</b> Total acreage re	stricted by conservation easements			2b		
c Number of cons	ervation easements on a certified historic str	ructure included on line 2a		2c		
	ervation easements included on line 2c acqu					
	ucture listed in the National Register			2d		
3 Number of cons	ervation easements modified, transferred, re	eleased, extinguished, or terminated by th	ie organi	zation duri	ng the tax	
year						
	s where property subject to conservation ea		-			
•	zation have a written policy regarding the pe		f			
	enforcement of the conservation easements i					
6 Staff and volunt	eer hours devoted to monitoring, inspecting,	, handling of violations, and enforcing col	nservatio	n easemer	its during the ye	ar
7 Amount of expe	nses incurred in monitoring, inspecting, han	dling of violations, and enforcing conserv	ation eas	sements dı	uring the year	
8 Does each cons and section 170	ervation easement reported on line 2d above (h)(4)(B)(ii)?	e satisfy the requirements of section 170			Yes	
	cribe how the organization reports conservat					
balance sheet, a	and include, if applicable, the text of the foot	note to the organization's financial stater	nents tha	at describe	s the	
organization's a	ccounting for conservation easements.	-				
Part III Organi	zations Maintaining Collections o	of Art, Historical Treasures, or C	ther S	imilar A	ssets.	
Complete	e if the organization answered "Yes" on Forn	n 990, Part IV, line 8.				
1a If the organization	on elected, as permitted under FASB ASC 9	58, not to report in its revenue statement	and bala	ance sheet	works	
of art, historical	treasures, or other similar assets held for pu	blic exhibition, education, or research in	furtherar	nce of publ	ic	
service, provide	in Part XIII the text of the footnote to its fina	ancial statements that describes these ite	ms.			
<b>b</b> If the organization	on elected, as permitted under FASB ASC 9	58, to report in its revenue statement and	l balance	sheet wor	'ks of	
art historical tre	asures, or other similar assets held for public	c exhibition education or research in fur	therance	of public	service	

	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of pu	ublic 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, provid	le
	the following amounts required to be reported under FASB ASC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	\$
b	Assets included in Form 990, Part X	\$
LHA	For Paperwork Reduction Act Notice, see the Instructions for Form 990.	Schedule D (Form 990) 2023
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Sche		ID SOCIETY						84-08	66026	5 Page <b>2</b>
Par	t III Organizations Maintaining C	ollections of Ar	t, Hist	torical Tre	asures, oi	r Other	Similar	Assets	contin	ued)
3	Using the organization's acquisition, accession	on, and other record	s, chec	k any of the f	ollowing that	make sig	nificant u	se of its		
	collection items (check all that apply).									
а	Public exhibition	d	I 🗌	Loan or excl	hange progra	m				
b	Scholarly research	е		Other						
с	Preservation for future generations									
4	Provide a description of the organization's co	ellections and explair	n how t	hey further th	e organizatio	n's exem	pt purpos	e in Part	XIII.	
5	During the year, did the organization solicit o	r receive donations o	of art, h	istorical treas	ures, or othe	r similar a	assets			
	to be sold to raise funds rather than to be ma	aintained as part of th	he orga	nization's col	lection?				Yes	No No
Par	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, Par	t X, line 21.								
1a	Is the organization an agent, trustee, custodi	an, or other intermed	diary fo	r contribution	s or other as	sets not i	ncluded			
	on Form 990, Part X?							🗆	Yes	X No
b	If "Yes," explain the arrangement in Part XIII a	and complete the fol	llowing	table:						
									Amount	
с	Beginning balance						1c			5 <u>,763.</u>
d	Additions during the year						1d			5,685.
е	Distributions during the year						1e			3,089.
f	Ending balance						1f			<u>3,359.</u>
2a	Did the organization include an amount on Fe	orm 990, Part X, line	21, for	escrow or cu	stodial acco	unt liabilit	y?	X	Yes	No No
_	If "Yes," explain the arrangement in Part XIII.									X
Par	t V Endowment Funds Complete if									
		(a) Current year	(b)	Prior year	(c) Two year					years back
1a	Beginning of year balance	576,249.		671,288.		3,240.	40	04,716.		283,333.
b	Contributions	60,185.		20,005.		9,908.		4,191.		62,737.
С	Net investment earnings, gains, and losses	105,967.		-115,044.	168	3,140.	6	54,333.		58,646.
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance	742,401.		576,249.		,288.	47	73,240.		404,716.
2	Provide the estimated percentage of the curr	•	e (line 1	g, column (a)	) held as:					
а	Board designated or quasi-endowment	4.8700	_%							
b	Permanent endowment <u>49.9000</u>	%								
С		%								
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.								
3a	Are there endowment funds not in the posse	ssion of the organiza	ation the	at are held an	id administer	ed for the	)		г	
	organization by:									Yes No
	(i) Unrelated organizations?								3a(i)	X
									3a(ii)	<u> </u>
b	If "Yes" on line 3a(ii), are the related organiza								3b	
	Describe in Part XIII the intended uses of the t VI Land, Buildings, and Equipm		wment	funds.						
Fai	Complete if the organization answered		) Dart l	V line 112 S	000 Eorm	Part X li	ine 10			
				Ť.					(-1) D1	
	Description of property	(a) Cost or o basis (investn		(b) Cost basis	or other	• •	cumulate	a	(d) Book	value
4-	Land		nong	_	1,000.	uep	Colation		1	,000.
	Land				7,635.	2 2	16,32	8		,307.
	Buildings				7,128.		86,36			),766.
	Leasehold improvements				6,705.		47,77			3,928.
	Equipment				0,593.	<u> </u>	=/,//	·•		),593.
	Other		<i>N I</i> '	•						2,594.
Total	. Add lines 1a through 1e. (Column (d) must e	quai ⊢orm 990, Part .	<u>x. line '</u>	<u>IUC, Column</u>	( <u>B))</u>					990) 2023
							•	Joneuule		5501 2023

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or e	end-of-year market value
1) Financial derivatives			
2) Closely held equity interests			
3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
fotal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	e 11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or e	end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	e 11d. See Form 990, Part X, line 15.	
-	Description		(b) Book value
(1) DEPOSITS HELD IN TRUST	· ·		78,359
(2) DEPOSITS			4,378
(3) RIGHT-OF-USE ASSET			3,544,800
(4)			
(5)			
(6)			
(7)			
(7)			
(9)			
			3,627,537
Total. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities	(B))		5,027,557
Complete if the organization answered "Yes" of	on Form 990 Part IV line	11e or 11f See Form 990 Part X line	25
(a) Departmention of lightlity	in on our observe and we have		(b) Book value
(1) Federal income taxes (2) ACCRUED VACATION			647,076
			3,570,293
			5,570,295
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			4,217,369
Total. (Column (b) must equal Form 990, Part X, line 25, col.			

X 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

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#### LEGAL AID SOCIETY OF CLEVELAND Schedule D (Form 990) 2023 Part VII Investments

# 34-0866026 Page 3

	edule D (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAN			-	0866026 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements N	With	n Revenue per Re	turn	
	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	23,957,053.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	<b>v</b> ( )	2a	962,430.		
b	Donated services and use of facilities	2b	1,413,579.		
С	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	188,398.		
е	Add lines <b>2a</b> through <b>2d</b>			2e	2,564,407.
3	Subtract line 2e from line 1			3	21,392,646.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	la	<u>64,971.</u> -30,925.		
b	Other (Describe in Part XIII.)	b	-30,925.		
С	Add lines <b>4a</b> and <b>4b</b>			4c	34,046.
C					
5	Total revenue. Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part 1, line 12.)			5	21,426,692.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statements				<u>21,426,692.</u> n
5	Total revenue. Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part 1, line 12.)				n
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statements	Wit	th Expenses per F		21,426,692. n 20,745,547.
5 Pa	Total revenue. Add lines 3 and 4c. ( <i>This must equal Form 990. Part I. line 12.</i> ) <b>rt XII</b> Reconciliation of Expenses per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	Wit	th Expenses per F	Retur	n
5 Pa 1	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII         Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:	Wit	th Expenses per F	Retur	n
5 Pa 1 2	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII         Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities	Wit	th Expenses per F	Retur	n
5 Pa 1 2 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments       2	Wit	th Expenses per F	Retur	n
5 Pa 1 2 a b	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities       2         Prior year adjustments       2         Other losses       2	Wit 2a	th Expenses per F	Retur	n 20,745,547.
5 Pa 1 2 a b	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)	Wit	th Expenses per F 1,413,579. 188,398.	Retur	n 20,745,547.
5 Pa 1 2 a b c d	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other losses and Part XIII.)         Add lines 2a through 2d	Wit	th Expenses per F 1,413,579. 188,398.	etur	n
5 Pa 1 2 a b c d e	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)	Wit	th Expenses per F 1,413,579. 188,398.	etur 1 2e	n 20,745,547.
5 Pa 1 2 a b c d e 3	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:	Wit	th Expenses per F 1,413,579. 188,398.	etur 1 2e	n 20,745,547.
5 Pa 1 2 a b c d e 3 4	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:         Investment expenses not included on Form 990, Part VIII, line 7b	Wit 2a 2b 2c	th Expenses per F	etur 1 2e	n 20,745,547. 1,601,977. 19,143,570.
5 Pa 1 2 a b c d e 3 4	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         rt XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:         Investment expenses not included on Form 990, Part VIII, line 7b	Wil 2a 2b 2c 2d 4a	th Expenses per F 1,413,579. 188,398. 64,971.	etur 1 2e	n 20,745,547. 1,601,977. 19,143,570. 64,971.
5 Pa 1 2 a b c d e 3 4 a b c 5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)         T XII       Reconciliation of Expenses per Audited Financial Statements         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:       Donated services and use of facilities       2         Prior year adjustments       2         Other losses       2         Other losses       2         Subtract line 2e from line 1       4         Amounts included on Form 990, Part IX, line 25, but not on line 1:       4         Other (Describe in Part XIII.)       4         Add lines 2a through 2d       4         Subtract line 2e from line 1       4         Amounts included on Form 990, Part IX, line 25, but not on line 1:       4         Other (Describe in Part XIII.)       4	2a   2b   2c   2d   4a   4b   4b   4b   4b   4b   4b   4b	th Expenses per F	1 2e 3	n 20,745,547. 1,601,977. 19,143,570.

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 IV, LINE 2B:

# ESCROW BALANCES REPRESENTS DEPOSITS IN THE LAWYER TRUST ACCOUNTS.

PART V, LINE 4:

THE COMMUNITY ADVOCACY PROGRAM ENDOWMENT:

THE COMMUNITY ADVOCACY PROGRAM ENDOWMENT IS A PERMANENTLY RESTRICTED

ENDOWMENT FUND TO BE USED BY THE LEGAL AID SOCIETY OF CLEVELAND FOR THE

PURPOSE OF A PARTNERSHIP BETWEEN PHYSICIANS AND LEGAL AID ATTORNEYS TO

30

REMOVE LEGAL BARRIERS TO HEALTH AND IMPROVE HEALTH OUTCOMES FOR THE

LOW-INCOME COMMUNITY THROUGH DIRECT LEGAL SERVICES, EDUCATION AND

ADVOCACY.

THE LEADERSHIP FUND FOR INSTITUTIONAL DEVELOPMENT, SUPPORTED BY THE ALLEN

& RENEE MADORSKY MEMORIAL FUND, IS A PERMANENTLY RESTRICTED ENDOWMENT.

THIS FUND WAS ESTABLISHED TO SUPPORT STRATEGIC PLANNING AND

IMPLEMENTATION, TRAINING, AND STAFF LEADERSHIP DEVELOPMENT.

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

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

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

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

THE ALAN GRESSEL MEMORIAL FUND:

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

THE SUSAN P. STAUFFER ENDOWMENT FUND:

THE SUSAN P. STAUFFER ENDOWMENT FUND SUPPORTS LAW STUDENTS WORKING IN

FAMILY LAW.

THE JUDGE DAVID FORREST SNOW & JOYCE NEIDITZ SNOW FUND:

THE JUDGE DAVID FORREST SNOW & JOYCE NEIDITZ SNOW FUND IS FOR THE GENERAL

OPERATIONS OF THE LEGAL AID SOCIETY OF CLEVELAND.

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

PART X, LINE 2:

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

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

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

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023       LEGAL AID SOCIETY OF CLEVELAND       34-0         Part XIII       Supplemental Information (continued)       34-0	866026 <sub>Pag</sub>	ige <b>5</b>
DETERMINE THE NEED TO RECORD LIABILITIES FOR TAXES, PENALTIES, AND	D	
INTEREST. THE ORGANIZATION'S POLICY IS TO RECORD INTEREST AND PEN	ALTIES ON	1
UNCERTAIN TAX PROVISIONS AS INCOME TAX EXPENSE. AS OF DECEMBER 31	<u>, 2023</u>	
AND 2022, THE ORGANIZATION HAS NO ACCRUED TAXES, INTEREST, OR PEN.	ALTIES	
RELATED TO UNCERTAIN TAX POSITIONS. THE ORGANIZATION HAS DETERMIN	ED THERE	
ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION	OR	
DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.		
PART XI, LINE 2D - OTHER ADJUSTMENTS:		
<u>RENT EXPENSE - REAL ESTATE TAXES, UTILITIES, AND</u>		
MAINTENANCE	20,028	3.
FUNDRAISING EXPENSES	168,370	)
TOTAL TO SCHEDULE D, PART XI, LINE 2D	188,398	3.
PART XI, LINE 4B - OTHER ADJUSTMENTS:		
PROVISION FOR UNCOLLECTIBLE PLEDGES AND ADJUSTMENT IN		
PRESENT VALUE DISCOUNT	-30,925	5.
PART XII, LINE 2D - OTHER ADJUSTMENTS:		
RENT EXPENSE - REAL ESTATE TAXES, UTILITIES, AND		
MAINTENANCE	20,028	3.
FUNDRAISING EXPENSES	168,370	).
TOTAL TO SCHEDULE D, PART XII, LINE 2D	188,398	3.

Schedule D (Form 990) 2023

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ng or Gaming A	ctiv	ities	OMB No. 1545-0047
(Form 990)		e organization answered "Yes" on organization entered more than \$15				r <b>19</b> ,	or if the	2023
Department of the Treasury		Attach to Form 990 c						Open to Public
Internal Revenue Service		o www.irs.gov/Form990 for instruc	ctions	and t	ne latest information	າ.		Inspection
Name of the organization		ID SOCIETY OF CLEV	GT. 71	רת			Employer id 34-0866	entification number
Part I Fundrais		Complete if the organization answe			n Form 990, Part IV, li	ine 1		
	complete this part							
	-	e Solicitaied funds through any of the followin	-		Check all that apply. overnment grants			
	email solicitations			•	nment grants			
c Phone solici		g Special						
d 🗌 In-person so	licitations			0				
•		or oral agreement with any individual		Ũ		tees,		
		art VII) or entity in connection with p			•		Ye	
<b>b</b> If "Yes," list the 10 compensated at le		viduals or entities (fundraisers) pursua	ant to	agreei	ments under which th	ne fur	ndraiser is to b	e
								1
(i) Name and addres	s of individual		(iii) fundr	Did	(iv) Gross receipts		Amount paid or retained by)	(vi) Amount paid
or entity (fund	draiser)	(ii) Activity	have c or cor contrib	ustody itrol of	from activity		fundraiser ted in col. (i)	to (or retained by) organization
			Yes	No		113		
			res	NO				
Total	· · · · · · · · · · · · · · · · · · ·							<u> </u>
3 List all states in whi or licensing.	ich the organizatio	n is registered or licensed to solicit o	contrib	utions	or has been notified	It is e	exempt from r	egistration

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

Schedule G (Form 990) 2023

LHA 332081 09-13-23

LEGAL AID SOCIETY OF CLEVELAND

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

			(a) Event #1	(b) Event #2	(c) Other events	
			ANNUAL	JAM FOR		(d) Total events
			MEETING	JUSTICE	1	(add col. (a) through
			(event type)	(event type)	(total number)	col. <b>(c)</b> )
le			(event type)	(event type)	(total humber)	
Hevenue	1	Gross receipts	392,446.	119,225.	71,600.	583,271
	2	Less: Contributions	392,446.	119,225.	71,600.	583,271
_	3	Gross income (line 1 minus line 2)				
	4	Cash prizes				
<i>"</i>	5	Noncash prizes				
Ulrect Expenses	6	Rent/facility costs				
	7	Food and beverages	101,328.	21,760.	5,069.	128,157
Ē		Entertainment		5 001	246.	246
		Other direct expenses		5,931.		39,966
		Direct expense summary. Add lines 4 throug				168,369
						-168,369
ar	rt I	<b>•</b> 1 5	answered "Yes" on Form	n 990, Part IV, line 19, or re	eported more than	
Т		\$15,000 on Form 990-EZ, line 6a.		(I.) Dull take (instant		
Heverine			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (d
e L	1	Gross revenue				
SP	2	Cash prizes				
Expenses		Cash prizes Noncash prizes				
JIrect Expenses	3					
Ulrect Expenses	3 4	Noncash prizes Rent/facility costs				
Ulrect Expenses	3 4	Noncash prizes		Yes %	Yes %	
Direct Expenses	3 4 5	Noncash prizes Rent/facility costs Other direct expenses		Yes % □ No	─────────────────────────────────────	
Direct Expenses	3 4 5 6	Noncash prizes Rent/facility costs Other direct expenses	└── Yes % └── No		No	
Direct Expenses	3 4 5 6 7	Noncash prizes Rent/facility costs Other direct expenses Volunteer labor Direct expense summary. Add lines 2 throug	Yes% No	No	No	
	3 4 5 6 7	Noncash prizes Rent/facility costs Other direct expenses Volunteer labor	Yes% No	No	No	
	3 4 5 7 8	Noncash prizes	Yes %           No           96 5 in column (d)           7 from line 1, column (d)	No	No	
	3 4 5 7 8 Ent	Noncash prizes	Yes% No	No	No	
a	3 4 5 6 7 8 Ent	Noncash prizes	Yes% No No from line 1, column (d) ucts gaming activities:activities in each of these	No No	No	Yes N
9 a	3 4 5 6 7 8 Ent	Noncash prizes	Yes% No No from line 1, column (d) ucts gaming activities:activities in each of these	No No	No	Yes N
9 a	3 4 5 6 7 8 Ent	Noncash prizes	Yes% No No from line 1, column (d) ucts gaming activities:activities in each of these	No No	No	YesN
a b Da	3 4 5 6 7 8 Entt Is tl If "I We	Noncash prizes	yes% No% for line 1, column (d) ucts gaming activities: activities in each of these	states?	□ No	
9 a b	3 4 5 6 7 8 Entt Is tl If "I We	Noncash prizes	yes% No% for line 1, column (d) ucts gaming activities: activities in each of these	states?	□ No	
a b	3 4 5 6 7 8 Entt Is tl If "I We	Noncash prizes	yes% No% for line 1, column (d) ucts gaming activities: activities in each of these	states?	□ No	

Sch	edule G (Form 990) 2023	LEGAL AID SOCIETY OF CLEVELAND 34-0	866026	5 Page 3
11	Does the organization conduct ga	ming activities with nonmembers?	Yes	No
12		ficiary or trustee of a trust, or a member of a partnership or other entity formed		
	to administer charitable gaming?		Yes	No No
	Indicate the percentage of gaming	•		
			13a 13b	<u>%</u> %
		e person who prepares the organization's gaming/special events books and records:	130	90
14				
	Name			
	Address			
15a	Does the organization have a cont	tract with a third party from whom the organization receives gaming revenue?	Yes	🗌 No
L	If "Vac " optor the amount of game	ing revenue received by the organization \$ and the amount		
L.	of gaming revenue retained by the			
c	If "Yes," enter name and address			
	Name			
	Address			
16	Coming manager information.			
16	Gaming manager information:			
	Name			
	Gaming manager compensation	\$		
	Description of services provided			
	Director/officer	Employee Independent contractor		
17	Mandatory distributions:			
а	Is the organization required under	state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?		Ves	No No
b	e Enter the amount of distributions or organization's own exempt activiti	required under state law to be distributed to other exempt organizations or spent in the ies during the tax year \$		
Pa		mation. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Par	III. lines 9.	9b. 10b.
		applicable. Also provide any additional information. See instructions.	,	,
3320	83 09-13-23		le G (Form	n 990) 2023
		35		

Schedule G	(Form	990)

Supplemental Information (continued)	Part IV
Schedule G (Form 990)	

332084 04-01-23

SC	HEDULE J	Compensation Information	1	OMB No. 1	545-004	47
(Fo	rm 990)	- For certain Officers, Directors, Trustees, Key Employees, and Highest	ľ	20	ົງງ	)
		Compensated Employees		20	ZJ	)
Dono	tment of the Treasury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to		ic
	al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe		
Nam	e of the organizatio	1		identificatio		mber
_		LEGAL AID SOCIETY OF CLEVELAND	34-0	086602	6	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a		ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
		line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or o	, i i i i i i i i i i i i i i i i i i i				
	Travel for com					
		ation and gross-up payments				
	Discretionary spending account Personal services (such as maid, chauffeur, ch					
	If any of the l	and the second second second section for the second section for the second section of the second s				
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or				
~				1b		
2		n require substantiation prior to reimbursing or allowing expenses incurred by all directors,		2		
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		<u>z</u>		
3	Indicato which if a	ny, of the following the organization used to establish the compensation of the organization's				
U		ector. Check all that apply. Do not check any boxes for methods used by a related organization				
		ation of the CEO/Executive Director, but explain in Part III.	51110			
	X Compensation					
		compensation consultant IX Compensation survey or study				
	X Form 990 of o		ommittee			
			ommittee			
4	During the year, did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
	organization or a re					
а	Receive a severand	e payment or change-of-control payment?		4a		X
b	Participate in or rec	eive payment from a supplemental nonqualified retirement plan?		4b		X
с	Participate in or rec	eive payment from an equity-based compensation arrangement?		4c		X
	If "Yes" to any of lin	nes 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
		)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	'n			
	contingent on the r					
						X
b		ation?		<u>5b</u>		X
		or 5b, describe in Part III.				
6		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	'n			
	contingent on the r	-				77
						X X
b		ation?		<u>6b</u>		
-		or 6b, describe in Part III.				
1		on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments		-		x
0		nes 5 and 6? If "Yes," describe in Part III		7		<u> </u>
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the point described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III				x
٥				8		
9		id the organization also follow the rebuttable presumption procedure described in		9		
For	Regulations section	a 53.4958-6(c)? ion Act Notice, see the Instructions for Form 990.		ule J (Forn	000	0000
FOR	raperwork neulici		Sched	uule J (FOM	1 990)	2023

LHA 332111 11-06-23

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

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

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

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	<b>(F)</b> Compensation in column (B)	
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990		
(1) COLLEEN COTTER	(i)	211,705.	0.	124.	27,522.	19,353.	258,704.	0.	
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.	
(2) MELANIE SHAKARIAN	(i)	182,198.	0.	4,323.	23,686.	721.	210,928.	0.	
DIRECTOR OF DEVELOPMENT AN	(ii)	0.	0.	0.	0.	0.	0.	0.	
(3) THOMAS MLAKAR	(i)	177,682.	0.	4,323.	23,099.	716.	205,820.	0.	
DEPUTY DIRECTOR FOR ADVOCA	(ii)	0.	0.	0.	0.	0.	0.	0.	
(4) ROSLYN QUARTO	(i)	161,096.	0.	132.	4,094.	19,288.	184,610.	0.	
DIRECTOR OF STRATEGIC INITIATIVES	(ii)	0.	0.	0.	0.	0.	0.	0.	
(5) TENILLE KAUS	(i)	143,603.	0.	132.	3,657.	28,539.	175,931.	0.	
DIRECTOR OF DIVERSITY	(ii)	0.	0.	0.	0.	0.	0.	0.	
(6) TONYA WHITSETT	(i)	136,223.	0.	132.	17,709.	19,200.	173,264.	0.	
MANAGING ATTORNEY	(ii)	0.	0.	0.	0.	0.	0.	0.	
(7) KATHERINE HOLLINGSWORTH	(i)	126,352.	0.	132.	15,680.	28,478.	170,642.	0.	
MANAGING ATTORNEY	(ii)	0.	0.	0.	0.	0.	0.	0.	
(8) ABIGAIL STAUDT	(i)	125,942.	0.	133.	16,372.	19,163.	161,610.	0.	
MANAGING ATTORNEY	(ii)	0.	0.	0.	0.	0.	0.	0.	
(9) MATTHEW D. VINCEL	(i)	111,281.	0.	131.	14,467.	28,426.	154,305.	0.	
MANAGING ATTORNEY	(ii)	0.	0.	0.	0.	0.	0.	0.	
(10) ANNE SWEENEY	(i)	131,049.	0.	4,332.	17,036.	555.	152,972.	0.	
MANAGING ATTORNEY	(ii)	0.	0.	0.	0.	0.	0.	0.	
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								
	(i)								
	(ii)								

# Schedule J (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAND

# Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2023

Schodula I (Form 990) 2023

SCHED	ULE	Μ
(Form 9	90)	

Department of the Treasury Internal Revenue Service

# **Noncash Contributions**

OMB No. 1545-0047

Inspection

ſ **/**U **Open to Public** 

Employer identification number

34 - 0866026

23

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30						
Attach to Form 990.						

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

Name of the organization

#### LEGAL AID SOCIETY OF CLEVELAND

Pa	rtl	Ту	pes of Property						
				(a)	(b) Number of	(c) Noncash contribution	(d)		
				Check if applicable		amounts reported on	Method of deter noncash contributio	•	is
					items contributed	Form 990, Part VIII, line 1g			
1			s of art						
2	Art -	Histor	rical treasures						
3			onal interests						
4			I publications						
5			nd household goods						
6			other vehicles						
7			planes						
8			I property			= 4 . 0.0 C			
9			- Publicly traded	X	6	74,006.	FAIR MARKET	VALUE	
10			- Closely held stock						
11	Secu	urities	- Partnership, LLC, or						
		intere							
12			- Miscellaneous						
13			conservation contribution -						
			ructures						
14			conservation contribution - Other						
15			e - Residential						
16			e - Commercial						
17			e - Other						
18			IS						
19			ntory						
20			medical supplies						
21		dermy							
22			artifacts						
23			specimens						
24			ical artifacts						
25	Othe		()						
26 07	Othe		()						
27	Othe		()						
<u>28</u> 29	Othe		Forms 8283 received by the organi	I	l the tax year for e				
29			the organization completed Form 82						
		vincint	the organization completed form of	.00, 1 alt v, L		ement 29		Yes	No
302	Durir	na tha	year, did the organization receive b	w contributio	n any property rep	orted in Part L lines 1 throug	nh 28 that it	165	
504			for at least 3 years from the date of						
			irposes for the entire holding period	~	,	·		80a	x
h		• •	escribe the arrangement in Part II.	•					
31			organization have a gift acceptance	policy that re	auires the review o	of any nonstandard contribut	tions?	31	x
			organization hire or use third parties						<u> </u>
JEU		ributic	-		-			82a	x
b	lf "Ye	es," de	escribe in Part II.						

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) 2023

LHA 332141 09-11-23

Part II	Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization
	<b>Supplemental Information.</b> Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.
332142 09-11-	
	41

Schedule M (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAND

SCHEDULE O

(Form 990)

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



LEGAL AID SOCIETY OF CLEVELAND

34-0866026

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

LEGAL AID'S MISSION IS TO SECURE JUSTICE, EQUITY AND ACCESS TO

OPPORTUNITY FOR AND WITH PEOPLE WHO HAVE LOW INCOMES THROUGH PASSIONATE

LEGAL REPRESENTATION AND ADVOCACY FOR SYSTEMATIC CHANGE.

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

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

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

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

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

IN 2022-23, LEGAL AID ENGAGED THE CONSULTING FIRM SMITHPILOT TO CONDUCT AN INDEPENDENT REVIEW OF ITS COMPENSATION AND BENEFITS. 2023 SALARIES ARE BASED ON RECOMMENDATIONS FROM THAT PROCESS. THE CONSULTANT EXAMINED LEGAL AID'S BENEFITS, SALARY GRADES, AND INDIVIDUAL SALARIES. THE CONSULTANT ISSUED AN OPINION IN ACCORDANCE WITH SECTION 53.4958-6(C)(2) AND SECTION 53.4958-1(D)(4)(III) OF THE INCOME TAX REGULATIONS THAT THE COMPENSATION For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. LHA 332211 11-14-23

Schedule O (Form 990) 2023	Page <b>2</b>
Name of the organization LEGAL AID SOCIETY OF CLEVELAND	Employer identification number $34-0866026$
PROVIDED TO LEGAL AID'S EXECUTIVES AND STAFF IS REASONABLE,	NECESSARY TO
CARRY OUT THE EXEMPT PURPOSE OF THE ORGANIZATION AND NOT F	XCESSIVE.

THE CONSULTANT CONDUCTED A MARKET ANALYSIS OF LEGAL AID'S SALARIES, WHICH INCLUDED MULTIPLE LOCAL AND NATIONAL COMPENSATION SURVEYS WHICH ARE WELL ESTABLISHED, ACCEPTED, AND WIDELY USED FOR NONPROFIT COMPENSATION COMPARISONS, INTERNET RESEARCH OF GOVERNMENT LEGAL POSITIONS, AND IRS 990 DATA FROM PEER ORGANIZATIONS, WITH REGIONAL ADJUSTMENTS. THE CONSULTANT FOUND LEGAL AID'S SALARIES OVERALL TO BE REASONABLE AND COMPETITIVE. THEY MADE RECOMMENDATIONS TO UPDATE THE SALARY STRUCTURE TO STAY IN LINE WITH LEGAL AID'S COMPENSATION PHILOSOPHY AND TO KEEP PACE WITH THE MARKET. THIS RESULTED IN INCREASES IN ALL GRADES, AND SOME POSITIONS MOVING FROM ONE GRADE TO ANOTHER. BASED ON THE CONSULTANT'S RECOMMENDATIONS, LEGAL AID ALSO MADE CHANGES TO ITS COMPENSATION POLICY, TO MAKE IT CLEARER AND MORE TRANSPARENT.

THE CONSULTANT ALSO REVIEWED LEGAL AID'S BENEFITS PACKAGE AND CONCLUDED THAT IT IS COMPETITIVE AND, IN MANY RESPECTS, ABOVE MARKET.

FINALLY, THE CONSULTANT CONDUCTED A REVIEW OF THE EXECUTIVE DIRECTOR COMPENSATION AND FOUND IT TO BE REASONABLE AND COMPETITIVE.

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

FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON

REQUEST TO ANYONE.

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

FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON
332212 11-14-23
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12201107 758268 2454.001

2023.05000 LEGAL AID SOCIETY OF CLEV 2454.001

REQUEST TO ANYONE.		
FORM 990, PART XI, LINE 9, CHANGES	IN NET ASSETS:	
PROVISION FOR UNCOLLECTIBLE PLEDGE	S	30,925.
FORM 990, PART XII, LINE 2C		
THE PROCESS HAS NOT CHANGED FROM H	PRIOR YEARS.	
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01107 758268 2454.001	44 2023.05000 LEGAL AID	SOCIETY OF CLEV 2454.

LEGAL AID SOCIETY OF CLEVELAND

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Schedule O (Form 990) 2023

Name of the organization

001

Page **2** 

Employer identification number

34-0866026

# SCHEDULE R

(Form 990)

# **Related Organizations and Unrelated Partnerships**

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

Attach to Form 990.

OMB No. 1545-0047

2023 Open to Public Inspection

Employer identification number 34 - 0866026

Department of the Treasury Internal Revenue Service

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

Name of the organization

#### LEGAL AID SOCIETY OF CLEVELAND

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

<b>(a)</b> Name, address, and EIN (if applicable) of disregarded entity	<b>(b)</b> Primary activity	<b>(c)</b> Legal domicile (state or foreign country)	<b>(d)</b> Total income	<b>(e)</b> End-of-year assets	(f) Direct controlling entity
1223 WEST SIXTH, LLC - 26-0335106					
1223 WEST SIXTH STREET					
CLEVELAND, OH 44113	RENTAL OF REAL PROPERTY	оніо	16,200.	3,937,620.	N/A

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	<b>(f)</b> Direct controlling entity		<b>g)</b> 512(b)(13) rolled ity?
				501(c)(3))		Yes	No

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

Schedule R (Form 990) 2023

# Schedule R (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAND

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(		(k)			
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Direct controlling entity	Direct controlling entity	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514) Share of total income	Share of total income		Disproportionate allocations?		Code V-UBI amount in box 20 of Schedule	General or managing partner?		Percentage ownership
		country)		sections 512-514)		400010	Yes	No	K-1 (Form 1065)	Yes	No				
	-														
	-														
	-														
	1														
	{														
	4														

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

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(C) Legal domicile (state or foreign	<b>(d)</b> Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of-year assets	(h) Percentage ownership	contr	i) tion o)(13) olled ity?
		country)		01 11 434		235013		Yes	No

# Schedule R (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAND

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

Complete line 1 if any entity is listed in Parts II, III, or IV of this sche	dule.					Yes	5 N	
During the tax year, did the organization engage in any of the followir	ng transactions	with one or more re	lated organizations listed i	n Parts II-IV?				
Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a c	ontrolled entity				1a		2	
							2	
Gift, grant, or capital contribution from related organization(s)					1c			
oans or loan guarantees to or for related organization(s)								
Loans or loan guarantees by related organization(s)								
Dividends from related organization(s)					1f			
Sale of assets to related organization(s)					1g			
Purchase of assets from related organization(s)					1h			
Exchange of assets with related organization(s)					1i			
ease of facilities, equipment, or other assets to related organization	(s)				<u>1j</u>	-		
ease of facilities, equipment, or other assets from related organizati	on(s)				1k	X		
Performance of services or membership or fundraising solicitations for	or related organ	ization(s)			11			
Performance of services or membership or fundraising solicitations b	y related organ	ization(s)			1m			
Sharing of facilities, equipment, mailing lists, or other assets with rela	ated organizatio	on(s)			1n			
							+	
Reimbursement paid to related organization(s) for expenses					1p			
Reimbursement paid by related organization(s) for expenses								
Other transfer of cash or property to related organization(s)					1r			
Other transfer of cash or property from related organization(s)	<u></u>				1s			
f the answer to any of the above is "Yes," see the instructions for inf	ormation on wh	no must complete th	is line. including covered r	elationships and transaction thresholds.				

<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type (a-s)	<b>(c)</b> Amount involved	(d) Method of determining amount involved
(1) 1223 WEST SIXTH, LLC	K	216,000.	CASH - FMV
(2)			
(3)			
(4)			
(5)			
<u>(6)</u>			

# Schedule R (Form 990) 2023 LEGAL AID SOCIETY OF CLEVELAND

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

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

5	5 5	<b>–</b>											
(a)	(b)	(c)	(d)	(€ Are	∋)_	(f)	(g)	(ł	ו)	(i)	(j)		(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income	Are	e all rs sec	Share of	Share of	Dispr	opor-	Code V-UBI	Genera		ercentage
of entity	· · · · · · · · · · · · · · · · · · ·	(state or foreign	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partne 501( org	c)(3)	total	end-of-year	Dispr tior allocat	iate	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	manag	ing	wnershin
or onary		country)	excluded from tax under	org		income			10115 ?	of Schedule K-1	partne	er?	moromp
		country)	sections 512-514)	Yes	No	liicoine	455615	Yes	No	(Form 1065)	Yes	10	
												_	
		1	1	1									

Schedule R (Form 990) 2023

# Part VII Supplemental Information

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

Schedule R (Form 990) 2023