

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2020**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<b>B</b> Check if applicable:	<b>C</b> Name of organization <b>TRANSITIONAL SERVICES OF NEW YORK INC</b>	<b>D</b> Employer identification number <b>23-7376074</b>
<input type="checkbox"/> Address change	Doing business as	<b>E</b> Telephone number <b>(718) 746-6647</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) Room/suite	
<input type="checkbox"/> Initial return	<b>10-16 162ND STREET</b>	<b>G</b> Gross receipts \$ <b>33,704,707.</b>
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return	<b>WHITESTONE, NY 11357</b>	<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Application pending	<b>F</b> Name and address of principal officer: <b>LARRY S. GRUBLER, PSY.D.</b> <b>SAME AS C ABOVE</b>	If "No," attach a list. See instructions
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ <b>WWW.TSINY.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1974</b> <b>M</b> State of legal domicile: <b>NY</b>

Part I Summary			
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>PROVIDES RESIDENTIAL AND OUTPATIENT SERVICES TO INDIVIDUALS WITH PERSISTENT MENTAL ILLNESS.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>7</b>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b>	<b>336</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>7</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year <b>304,911.</b>	Current Year <b>543,693.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>29,919,959.</b>	<b>31,542,544.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>365,476.</b>	<b>599,399.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>104,361.</b>	<b>10,515.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>30,694,707.</b>	<b>32,696,151.</b>
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0.</b>	<b>0.</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>17,711,554.</b>	<b>19,003,040.</b>
<b>16 a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0.</b>	<b>0.</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>60,269.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>12,016,967.</b>	<b>13,342,231.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>29,728,521.</b>	<b>32,345,271.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>966,186.</b>	<b>350,880.</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year <b>23,331,919.</b>	End of Year <b>31,910,157.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>15,881,354.</b>	<b>22,480,449.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>7,450,565.</b>	<b>9,429,708.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>STANLEY L. CORFMAN, CFO</b>	Date
<b>Paid Preparer</b>	Print/Type preparer's name <b>PATRICK YU, CPA</b>	Preparer's signature
<b>Use Only</b>	Firm's name ▶ <b>BAKER TILLY US, LLP</b>	Firm's EIN ▶ <b>39-0859910</b>
	Firm's address ▶ <b>ONE PENN PLAZA, SUITE 3000 NEW YORK, NY 10119</b>	Phone no. <b>212.697.6900</b>

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



Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE AGENCY OPERATES COMMUNITY RESIDENCES AND SUPPORTED HOUSING PROGRAMS AND PROVIDES OTHER OUTPATIENT, VOCATIONAL REHABILITATION & CLINICAL SERVICES TO INDIVIDUALS WITH MENTAL ILLNESS.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 15,436,625. including grants of \$ ) (Revenue \$ 16,692,447.) SUPPORTED HOUSING PROGRAM-THE AGENCY PROVIDES CASE MANAGEMENT SERVICES FOR INDIVIDUALS WITH MENTAL ILLNESS IN THE COMMUNITY WHOSE RENT IS SUBSIDIZED BY THE STATE OF NEW YORK.

4b (Code: ) (Expenses \$ 5,900,612. including grants of \$ ) (Revenue \$ 6,475,294.) RESIDENTIAL SERVICES-THE AGENCY OPERATES COMMUNITY RESIDENCES PRIMARILY FOR INDIVIDUALS WITH MENTAL ILLNESS.

4c (Code: ) (Expenses \$ 4,019,636. including grants of \$ ) (Revenue \$ 4,492,711.) CASE MANAGEMENT -COMMUNITY-BASED SERVICES - COHESIVE AND COORDINATED SYSTEMS OF OUTREACH AND CASE MANAGEMENT SERVICES FACILITATE LIVING, ADVOCACY AND LINKAGE TO MENTAL HEALTH AND MEDICAL SERVICES.

THE BEHAVIORAL HEALTH CARE COORDINATION PROGRAM DELIVERS CONSUMER-DIRECTED, RECOVERYORIENTED CARE COORDINATION AND SERVICES TO INCREASE THE INDIVIDUAL'S CAPACITY TO MANAGE THEIR HEALTH AND WELLNESS, LIVE A SELF-DIRECTED LIFE AND REACH THEIR FULL POTENTIAL.

MOBILE OUTREACH OFFERS TEMPORARY CASE MANAGEMENT AND MENTAL HEALTH TREATMENT SERVICES WHILE WORKING ON LINKING INDIVIDUALS TO A LONG-TERM TREATMENT PROVIDER OF THEIR CHOICE.

4d Other program services (Describe on Schedule O.) (Expenses \$ 3,776,967. including grants of \$ ) (Revenue \$ 3,882,092.)

4e Total program service expenses 29,133,840.



**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
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? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

1a	110
1b	0



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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		336
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <i>If "Yes," see instructions and file Form 4720, Schedule N.</i>	15	X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>	16	X



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

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
Own website Another's website [X] Upon request Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
STANLEY L. CORFMAN, CPA - (718)746-6647
10-16 162ND STREET, WHITESTONE, NY 11357



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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LARRY S. GRUBLER, PSY.D. CEO	33.50 1.50			X				243,587.	0.	80,384.
(2) ZELIMIR VUKASIN PSYCHIATRIST	40.00 3.00					X		204,104.	0.	67,354.
(3) STANLEY L. CORFMAN, CPA CFO	33.50 1.50			X				179,674.	0.	59,292.
(4) DANIEL DONOGHUE COO	35.00 0.00				X			172,646.	0.	56,973.
(5) PETER AMATO ASSOC. DIR OF COMPLIANCE	35.00 0.00					X		127,313.	0.	42,013.
(6) RAYMOND BROWN ASSOC. DIRECTOR	35.00 0.00					X		126,386.	0.	41,707.
(7) CARLOS TEJEDA MEDICAL DIRECTOR	19.00 0.00				X			160,742.	0.	4,822.
(8) LESLIE LUSTERMAN ASSOC. DIR OF SHP & RESIDENT	35.00 0.00					X		119,295.	0.	39,367.
(9) RANDY VIVONA DIRECTOR OF REAL ESTATE DIV	35.00 0.00					X		106,621.	0.	35,185.
(10) ABBEY F. GOLDSTEIN, ESQ. PRESIDENT	1.00 0.60	X		X				0.	0.	0.
(11) EVE HAZEL, PH.D. VICE PRESIDENT	1.00 0.20	X		X				0.	0.	0.
(12) PAUL D. WILSON TREASURER	1.00 0.00	X		X				0.	0.	0.
(13) CAROL A. PACIFICO SECRETARY	1.00 0.40	X		X				0.	0.	0.
(14) VLADIMIR GASCA, M.D. BOARD MEMBER	1.00 0.60	X						0.	0.	0.
(15) JOEL MELTZER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(16) MARC MUNFA BOARD MEMBER	1.00 0.00	X						0.	0.	0.







**Part VIII** Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a	Federated campaigns					
	b	Membership dues					
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)	409,138.				
	f	All other contributions, gifts, grants, and similar amounts not included above	134,555.				
	g	Noncash contributions included in lines 1a-1f					
	1g	\$					
<b>h Total. Add lines 1a-1f</b>			<b>543,693.</b>				
<b>Program Service Revenue</b>			<b>Business Code</b>				
	2 a	FEES FRM GOVT AGENCIES	812900	27,044,326.	27,044,326.		
	b	CLIENT RENTAL FEES	623990	2,537,068.	2,537,068.		
	c	TENANT RENT	623990	952,303.	952,303.		
	d	DEVELOPER'S FEE FUND	623990	652,467.	652,467.		
	e	OTHER PROGRAM SERVICES	623990	356,380.	356,380.		
	f	All other program service revenue					
g	<b>Total. Add lines 2a-2f</b>		<b>31,542,544.</b>				
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		226,565.		226,565.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
			6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7a	1,381,390.			
	b	Less: cost or other basis and sales expenses	7b	1,008,556.			
	c	Gain or (loss)	7c	372,834.			
	d	Net gain or (loss)		372,834.		372,834.	
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
		10a	10,515.				
		b	Less: cost of goods sold	10b	0.		
c	Net income or (loss) from sales of inventory		10,515.	10,515.			
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
	11 a						
	b						
	c						
	d	All other revenue					
e	<b>Total. Add lines 11a-11d</b>						
<b>12 Total revenue. See instructions</b>			<b>32,696,151.</b>	<b>31,553,059.</b>	<b>0.</b>	<b>599,399.</b>	



**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	1,011,802.		1,011,802.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	14,209,165.	13,219,708.	989,457.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	797,076.	727,617.	69,459.	
9 Other employee benefits .....	1,792,560.	1,715,534.	77,026.	
10 Payroll taxes .....	1,192,437.	1,038,664.	153,773.	
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	67,816.	13,237.	54,579.	
c Accounting .....	119,800.	26,373.	93,427.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	587,523.	403,800.	183,723.	
12 Advertising and promotion .....				
13 Office expenses .....	512,117.	439,997.	72,120.	
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	8,535,086.	8,493,973.	41,113.	
17 Travel .....	108,674.	101,413.	7,261.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....				
20 Interest .....	128,988.	61,838.	67,150.	
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	534,291.	460,361.	73,930.	
23 Insurance .....	651,046.	586,158.	64,888.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>CLIENT EXPENSES</b>	814,268.	814,268.		
b <b>SUPPLIES</b>	427,664.	370,909.	56,755.	
c <b>EQUIPMENT &amp; FURNISHING</b>	419,398.	382,890.	36,508.	
d <b>MISCELLANEOUS</b>	313,968.	216,242.	97,726.	
e All other expenses	121,592.	60,858.	465.	60,269.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>32,345,271.</b>	<b>29,133,840.</b>	<b>3,151,162.</b>	<b>60,269.</b>
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)



**Part X** Balance Sheet

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing	433,968.	1	
	2	Savings and temporary cash investments	1,446,887.	2	2,788,115.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	3,937,372.	4	5,308,394.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	87,316.	9	67,851.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 18,470,626.		
	b	Less: accumulated depreciation	10b 9,959,985.		
			8,850,509.	10c	8,510,641.
	11	Investments - publicly traded securities	6,416,297.	11	12,469,946.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	2,159,570.	15	2,765,210.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	23,331,919.	16	31,910,157.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	3,112,130.	17	6,680,105.
	18	Grants payable		18	
	19	Deferred revenue	16,253.	19	3,389,847.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	3,509,097.	23	3,358,043.
	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	9,243,874.	25	9,052,454.
	26	<b>Total liabilities.</b> Add lines 17 through 25	15,881,354.	26	22,480,449.
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	7,342,374.	27	9,312,422.
	28	Net assets with donor restrictions	108,191.	28	117,286.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	<b>Total net assets or fund balances</b>	7,450,565.	32	9,429,708.	
33	<b>Total liabilities and net assets/fund balances</b>	23,331,919.	33	31,910,157.	



**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	32,696,151.
2	Total expenses (must equal Part IX, column (A), line 25)	2	32,345,271.
3	Revenue less expenses. Subtract line 2 from line 1	3	350,880.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,450,565.
5	Net unrealized gains (losses) on investments	5	2,039,894.
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	-411,631.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,429,708.

**Part XII Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	





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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	182,921.	338,451.	173,883.	304,911.	543,693.	1543859.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....	182,921.	338,451.	173,883.	304,911.	543,693.	1543859.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
6 <b>Public support.</b> Subtract line 5 from line 4.						1543859.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4 .....	182,921.	338,451.	173,883.	304,911.	543,693.	1543859.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	184,620.	139,258.	166,757.	176,175.	226,565.	893,375.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	136,431.	215,890.	167,896.	133,480.	10,515.	664,212.
11 <b>Total support.</b> Add lines 7 through 10						3101446.
12 Gross receipts from related activities, etc. (see instructions) .....					12	141,749,358.
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....	14	49.78	%
15 Public support percentage from 2019 Schedule A, Part II, line 14 .....	15	48.14	%
16a <b>33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 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**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer 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).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in 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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 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	<b>Distributable Amount.</b> 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).



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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

**Part VI**

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

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**OTHER REVENUE**

2016 AMOUNT: \$ 83,660.

2017 AMOUNT: \$ 39,790.

2018 AMOUNT: \$ 18,787.

2019 AMOUNT: \$ 5,777.

**NYS REIMBURSEMENTS**

2017 AMOUNT: \$ 44,690.

2018 AMOUNT: \$ 29,242.

2019 AMOUNT: \$ 17,000.

**CENTER FOR URBAN COMM REIMB**

2017 AMOUNT: \$ 29,200.

2018 AMOUNT: \$ 33,480.

**CLIENT SHELTER**

2017 AMOUNT: \$ 22,945.

**INSURANCE REIMBURSEMENTS**

2018 AMOUNT: \$ 16,662.

**MORTGAGE REFUND**

2019 AMOUNT: \$ 1,540.

**INVENTORY SALES**

2016 AMOUNT: \$ 39,416.



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

2017 AMOUNT: \$ 35,362.

2018 AMOUNT: \$ 35,664.

2019 AMOUNT: \$ 25,074.

2020 AMOUNT: \$ 10,515.

**GAMING INCOME**

2017 AMOUNT: \$ 5,945.

2018 AMOUNT: \$ 6,170.

**FUNDRAISING INCOME**

2016 AMOUNT: \$ 13,355.

2017 AMOUNT: \$ 37,958.

2018 AMOUNT: \$ 27,891.

2019 AMOUNT: \$ 84,089.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020 Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization: TRANSITIONAL SERVICES OF NEW YORK INC Employer identification number: 23-7376074

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor informed status.

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

Table with 3 columns: Question, Held at the End of the Tax Year. Rows include purpose of easements, total number, acreage, and number of easements on historic structures, and questions about monitoring and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, Revenue, Assets. Rows include questions about reporting works of art and assets, and amounts related to these items.



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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	116,966.	109,572.	100,798.	91,464.	81,247.
b Contributions	9,095.	7,394.	8,774.	9,334.	10,217.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	126,061.	116,966.	109,572.	100,798.	91,464.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  .0000 %
  - b Permanent endowment  100 %
  - c Term endowment  .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes                      | No                                  |
|-----------------------------|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		270,000.		270,000.
b Buildings		13,025,075.	5,980,144.	7,044,931.
c Leasehold improvements		3,270,251.	2,897,362.	372,889.
d Equipment		1,211,568.	961,038.	250,530.
e Other		693,732.	121,441.	572,291.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>8,510,641.</b>

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) REPLACEMENT RESERVE	212,456.
(2) SECURITY DEPOSITS	626,083.
(3) DUE TO AFFILIATES	1,926,671.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,765,210.

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIABILITY FOR PENSION BENEFITS	5,368,301.
(3) REFUNDABLE ADVANCES	3,679,278.
(4) SECURITY DEPOSITS RECEIVED	4,875.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	9,052,454.

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



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	34,675,776.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	2,039,894.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-60,269.	
e	Add lines 2a through 2d	2e		1,979,625.
3	Subtract line 2e from line 1	3		32,696,151.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		32,696,151.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	32,285,002.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		32,285,002.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	60,269.	
c	Add lines 4a and 4b	4c		60,269.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		32,345,271.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

TSINY SOLICITS FUNDS SPECIFICALLY TO SUPPLEMENT THE ENDOWMENT TO SUPPORT GENERAL OPERATIONS. THESE CONTRIBUTIONS HAVE BEEN SOLICITED WITH THE UNDERSTANDING THAT THE GIFTS WILL BE INVESTED AND ONLY THE INCOME FROM THOSE GIFTS EXPENDED.

**PART X, LINE 2:**

TSINY HAS EVALUATED ITS TAX POSITIONS AND CONCLUDED THAT IT HAS NOT TAKEN ANY UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF ACCOUNTING STANDARDS CODIFICATION 740.

Part XIII Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES -60,269.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES 60,269.



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2020**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization: **TRANSITIONAL SERVICES OF NEW YORK INC** Employer identification number: **23-7376074**

**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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 related organization:

- a Receive a severance payment or change-of-control payment?
  - b Participate in or receive payment from a supplemental nonqualified retirement plan?
  - c Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
  - b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
  - b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		





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.

PART I, LINE 3:

THE CEO'S COMPENSATION IS A MATTER BETWEEN THE CEO AND THE BOARD OF DIRECTORS. IN DETERMINING THE CEO'S COMPENSATION, THE BOARD OF DIRECTORS REVIEWS SALARY INFORMATION FOR OTHER CEOS WITH SIMILAR AGENCIES ORIGINALLY OBTAINED FROM A COMMISSIONED SALARY SURVEY AND UPDATED PERIODICALLY FROM PUBLIC SOURCES.

ALL OTHER EMPLOYEES' COMPENSATION IS DETERMINED BY THE CEO. INFORMATION SUPPORTING THOSE COMPENSATION LEVELS IS OBTAINED FROM MULTIPLE SOURCES INCLUDING INDEPENDENTLY-GENERATED SALARY SURVEYS.

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

TRANSITIONAL SERVICES OF NEW YORK INC

Employer identification number

23-7376074

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

ADULT PROTECTIVE SERVICES (APS) PROVIDES STATEMANDATED SERVICES TO  
INDIVIDUALS SUFFERING FROM MENTAL AND/OR PHYSICAL IMPAIRMENTS. THESE  
INDIVIDUALS ARE UNABLE TO MANAGE THEIR OWN RESOURCES, CARRY OUT THE  
ACTIVITIES OF DAILY LIVING OR PROTECT THEMSELVES FROM ABUSE, NEGLECT,  
EXPLOITATION OR OTHER HAZARDOUS SITUATIONS AND HAVE NO ONE AVAILABLE  
AND WILLING TO ASSIST THEM. SERVICES ARE DESIGNED TO PREVENT OR  
ELIMINATE RISK FACTORS BY STRENGTHENING THE INDIVIDUAL'S CAPACITY TO  
FUNCTION AND TO SELFDIRECT.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OUTPATIENT SERVICES-THE AGENCY OPERATES AND PROVIDES OUTPATIENT, DAY  
TRAINING, VOCATIONAL REHABILITATION AND CLINICAL SERVICES PRIMARILY FOR  
MENTALLY DISABLED PEOPLE.

EXPENSES \$ 3,776,967. INCLUDING GRANTS OF \$ 0. REVENUE \$ 3,882,092.

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

THE FORM 990 IS REVIEWED AND APPROVED BY THE TREASURER OF THE BOARD PRIOR  
TO ITS FILING WITH THE IRS. THE FORM 990 IS THEN DISTRIBUTED TO EACH OF THE  
BOARD MEMBERS.

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

TSINY'S CONFLICT OF INTEREST POLICY IS WRITTEN INTO THE ORGANIZATION'S  
BY-LAWS. ANY EXISTING OR POSSIBLE CONFLICT IS REVIEWED BY THE BOARD OF  
DIRECTORS.



Name of the organization

TRANSITIONAL SERVICES OF NEW YORK INC

Employer identification number

23-7376074

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

THE CEO'S COMPENSATION IS A MATTER BETWEEN THE CEO AND THE BOARD OF DIRECTORS. IN DETERMINING THE CEO'S COMPENSATION, THE BOARD OF DIRECTORS REVIEWS SALARY INFORMATION FOR OTHER CEO'S WITH SIMILAR AGENCIES ORIGINALLY OBTAINED FROM A COMMISSIONED SALARY SURVEY AND UPDATED PERIODICALLY FROM PUBLIC SOURCES.

ALL OTHER EMPLOYEES' COMPENSATION IS DETERMINED BY THE CEO. INFORMATION SUPPORTING THOSE COMPENSATION LEVELS ARE OBTAINED FROM MULTIPLE SOURCES INCLUDING INDEPENDENTLY-GENERATED SALARY SURVEYS.

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

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

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

PENSION LIABILITY ADJUSTMENT	-235,898.
NON-SERVICE NET PERIODIC PENSION COST	-175,733.
TOTAL TO FORM 990, PART XI, LINE 9	-411,631.





**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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
TSINY BUILDING 74 LP, INC. - 27-3419256, 10-16 162ND STREET, WHITESTONE, NY 11357	DEVELOP, REHABILITATE, LEASE, MANAGE, AND OPERATE	NY	N/A	N/A	N/A	N/A		X	N/A		X	N/A
TSINY 163RD STREET LP - 47-3255308, 10-16 162ND STREET, WHITESTONE, NY 11357	DEVELOP, REHABILITATE, LEASE, MANAGE, AND OPERATE	NY	N/A	N/A	N/A	N/A		X	N/A		X	N/A
TSINY 89TH AVENUE LP - 83-3011243, 10-16 162ND STREET, WHITESTONE, NY 11357	DEVELOP, REHABILITATE, LEASE, MANAGE, AND OPERATE	NY	N/A	N/A	N/A	N/A		X	N/A		X	N/A

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
TSINY BUILDING 74 GP, INC. - 27-3419184 10-16 162ND STREET WHITESTONE, NY 11357	MANAGES TSINY BUILDING 74 LP, INC.	NY	N/A	C CORP	N/A	N/A	N/A		X
TSINY 163RD STREET GP, INC. - 47-3231357 10-16 162ND STREET WHITESTONE, NY 11357	GENERAL PARTNER OF TSINY 163LP	NY	N/A	C CORP	N/A	N/A	N/A		X
TSINY 89TH AVENUE GP, INC. - 83-3001159 10-16 162ND STREET WHITESTONE, NY 11357	GENERAL PARTNER OF TSINY 89TH AVENUE LP	NY	N/A	C CORP	N/A	N/A	N/A		X

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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)	X	
<b>e</b> Loans or loan guarantees by related organization(s)	X	
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)		X
<b>p</b> Reimbursement paid to related organization(s) for expenses	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	TSINY 163RD STREET HDFC	E	272,315.COST	
(2)	TSINY 89TH AVENUE LP	C	449,635.COST	
(3)				
(4)				
(5)				
(6)				





Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

TSI PROPERTIES I, INC.

PRIMARY ACTIVITY: TO HOLD A RESIDENTIAL PROPERTY

NAME OF RELATED ORGANIZATION:

TSINY BUILDING 74 HDFC

PRIMARY ACTIVITY: CONSTRUCT RESIDENTIAL PROPERTY FOR LOW INCOME

INDIVIDUALS W/ DEV DISABILITY

NAME OF RELATED ORGANIZATION:

TSINY 163RD STREET HDFC

PRIMARY ACTIVITY: CONSTRUCT RESIDENTIAL PROPERTY FOR LOW INCOME

INDIVIDUALS W/ DEV DISABILITY

NAME OF RELATED ORGANIZATION:

BUILDING 89 JD HDFC

PRIMARY ACTIVITY: CONSTRUCT RESIDENTIAL PROPERTY FOR LOW INCOME

INDIVIDUALS W/ DEV DISABILITY

PART III, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP:

NAME OF RELATED ORGANIZATION:

TSINY BUILDING 74 LP, INC.

PRIMARY ACTIVITY: DEVELOP, REHABILITATE, LEASE, MANAGE, AND OPERATE

BUILDING 74 PROJECT.



**Part VII** Supplemental Information

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

NAME OF RELATED ORGANIZATION:

TSINY 163RD STREET LP

PRIMARY ACTIVITY: DEVELOP, REHABILITATE, LEASE, MANAGE, AND OPERATE

BUILDING 74 PROJECT.

NAME OF RELATED ORGANIZATION:

TSINY 89TH AVENUE LP

PRIMARY ACTIVITY: DEVELOP, REHABILITATE, LEASE, MANAGE, AND OPERATE

BUILDING 74 PROJECT.

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

TSINY BUILDING 74 GP, INC.

PRIMARY ACTIVITY: MANAGES TSINY BUILDING 74 LP, INC.

NAME OF RELATED ORGANIZATION:

TSINY 163RD STREET GP, INC.

PRIMARY ACTIVITY: GENERAL PARTNER OF TSINY 163LP

NAME OF RELATED ORGANIZATION:

TSINY 89TH AVENUE GP, INC.

PRIMARY ACTIVITY: GENERAL PARTNER OF TSINY 89TH AVENUE LP

Consolidated Financial Statements  
and Auditors' Report  
*at 30 June 2021 and 2020 and  
for the years then ended*



**Transitional Services**  
for New York, Inc.



<b>Consolidated Balance Sheets</b>			<b>2021</b>	<b>2020</b>
<b>at 30 June</b>				
<b>Assets</b>				
Cash & equivalents	\$	2,987,753	\$	1,993,665
Cash - Replacement reserve		684,280		365,734
Cash - Security deposits received		12,068		12,066
Total cash		3,684,101		2,371,465
Accounts receivable, net of allowance of \$796,492 and \$760,611		5,369,679		3,979,576
Investments		12,469,946		6,416,297
Financial assets		21,523,726		12,767,338
Prepaid expenses & other assets		68,634		88,917
Security deposits paid		642,804		539,729
Property & equipment		60,333,205		49,543,664
	\$	82,568,369	\$	62,939,648
<b>Liabilities</b>				
Accounts payable & accrued expenses	\$	5,522,281	\$	1,908,390
Accrued compensation		1,818,012		1,517,869
Deferred revenue		3,389,847		19,368
Due to governmental funders		4,209,368		4,208,131
Liability for pension benefits		5,368,301		5,030,868
Mortgages and loans		2,713,105		2,851,327
Nonrecourse mortgages		16,435,669		6,428,677
Deferred construction funding		17,764,995		18,527,307
Security deposits received		12,068		12,066
		57,233,646		40,504,003
<b>Net assets</b>				
Without donor restrictions		20,882,904		18,549,145
Board designations		2,128,785		846,332
		23,011,689		19,395,477
With donor restrictions		126,061		116,966
Noncontrolling interest		2,196,973		2,923,202
		25,334,723		22,435,645
	\$	82,568,369	\$	62,939,648

<b>Consolidated Statements of Activities and Net Assets</b>			<b>2021</b>	<b>2020</b>
<b>without Donor Restrictions</b>				
<b>for the years ended 30 June</b>				
<b>Operating revenue:</b>				
Fees for services	\$	9,820,947	\$	9,483,106
Government contracts		17,248,153		15,889,369
Client resident fees		2,537,068		2,471,712
Rents		1,354,653		1,148,050
Developer's fees		652,467		449,635
Other program income		384,962		518,273
		31,998,250		29,960,145
<b>Operating expense:</b>				
Outpatient services		3,778,590		3,734,077
Community residences		5,583,183		5,584,832
Supportive housing		15,727,350		14,574,267
Case management		4,011,207		2,706,078
Administration		3,077,066		2,774,782
		32,177,396		29,374,036
		(179,146)		586,109
<b>Operating (loss)/income</b>				
Public support:				
Special event income		-		108,053
Special event expense		-		(29,119)
		-		78,934
Grants & contributions		501,298		273,553
Fundraising expense		(60,269)		(56,766)
		441,029		295,721
<b>Net assets without donor restrictions:</b>				
Change		261,883		881,830
Investments		2,608,808		313,494
Pension liability adjustment		(235,898)		(1,117,694)
Non-service net periodic pension cost		(175,733)		(80,418)
Change in prior year contracts		8,950		389,487
Net grants & fees from construction		777,809		750,186
Depreciation & amortization		(1,638,289)		(1,889,167)
Beginning of year		19,395,477		18,011,383
Limited partners' share of losses		2,008,682		2,136,376
End of year	\$	23,011,689	\$	19,395,477

The accompanying footnotes are an integral part of these financial statements.

## 1 Organization and Nature of Activities

Transitional Services for New York, Inc. ("TSINY") develops facilities for and provides housing to those with low incomes, operates community residences and supported housing programs and provides other outpatient, day training, vocational, rehabilitation and clinical services to the mentally disabled.

**Consolidated Statement of Functional Expenses  
for the year ended 30 June 2021**

These consolidated financial statements present the consolidated financial position and changes in net assets and of cash flows of Transitional Services for New York, Inc. (TSINY). This includes TSINY, TSI Properties - I, Inc. (Props), TSINY Building 74 Housing Development Fund Corporation, Inc. (B74HDFC), TSINY Building 74 GP, Inc. (B74GP), TSINY 163rd Street Housing Development Fund Corporation, Inc. (163HDFC), TSINY 163rd Street GP, Inc. (163GP), TSINY 163rd Street LP (163LP), Building 89 JD HDFC, Inc. (89HDFC), TSINY 89th Avenue GP, Inc. (89GP), and TSINY 89th Avenue LP (89LP). TSINY controls Props, B74HDFC, 163HDFC, and 89HDFC. B74HDFC controls B74GP. B74GP is the general partner of TSINY Building 74 LP (B74LP). 163HDFC controls 163GP. 163GP is the general partner of TSINY 163rd Street LP. 89HDFC controls 89GP. 89GP is the general partner of 89LP.

TSINY, Props, B74HDFC, B74GP, 163HDFC, 163GP, 89HDFC, and 89GP were incorporated in 1974, 2006, 2010, 2010, 2014, 2018, 2018, and 2018, respectively. TSINY, Props, B74HDFC, 163HDFC, and 89HDFC are all tax-exempt organizations. TSINY and Props are tax-exempt in accordance with §501(c)3 of the Internal Revenue Code (IRC) and are classified as publicly-supported organizations as defined in §509(a)(2). Therefore, contributions to both organizations are tax-deductible. B74HDFC, 163HDFC, and 89HDFC are tax-exempt in accordance with §501(c)4 of the IRC. All of these organizations believe that they continue to comport to the requirements of those sections and that their activities continue to be exempt from federal and state income tax.

In 2006 TSINY created Props, to purchase and hold a residential property. TSINY operates a supported apartment program for persons with developmental disabilities in the property. Funding for the purchase and refurbishment was provided by the U.S. Department of Housing and Urban Development as part of its §811 Supportive housing for Persons with Disabilities program and by the New York State Office of Mental Health (NYSOMH).

In 2010 TSINY created B74HDFC and its wholly-controlled subsidiary, B74GP to lease residential property from the Dormitory Authority of the State of New York (DASNY). TSINY operates a refurbished single room occupancy community residence with 52 beds on the property. In 2014 TSINY created 163HDFC and its wholly-controlled subsidiary, 163GP to construct and operate a single room occupancy community residence with 44 beds. Funding for the refurbishment and construction was provided by NYSOMH and

	Outpatient services	Community residences	Supportive housing	Case management	Total program services	Administration	Total
Staff salaries	\$ 2,185,170	\$ 3,338,747	\$ 5,233,495	\$ 2,596,873	\$ 13,354,285	\$ 1,786,042	\$ 15,140,327
Employee benefits	469,327	903,689	1,400,480	739,305	3,512,801	515,477	4,028,278
Occupancy	2,654,497	4,242,436	6,633,975	3,336,178	16,867,086	2,301,519	19,168,605
Professional fees	489,003	593,961	7,356,356	201,169	8,640,489	41,113	8,681,602
Food	341,142	864	87,160	43,612	472,778	331,729	804,507
Client expenses	22	37,996	22,856	12	60,886	465	61,351
Equipment & furnishings	20,723	247,954	492,716	52,875	814,268	36,508	850,776
Travel & transportation	20,972	100,127	264,052	32,330	417,481	7,261	424,742
Miscellaneous	502	4,708	35,311	61,181	101,702	97,558	199,254
Insurance	36,557	39,668	103,208	42,664	222,097	64,888	286,985
Supplies	58,179	118,604	355,218	88,017	620,018	56,755	676,773
Communication	57,991	135,769	145,524	39,805	379,089	72,120	451,209
Interest	99,002	61,096	169,136	113,364	442,598	67,150	509,748
Operating expenses	3,778,590	5,583,183	15,727,350	4,011,207	29,100,330	3,077,066	32,177,396
Depreciation & amortization		317,429	1,238,501	8,429	1,564,359	73,930	1,638,289
	\$ 3,778,590	\$ 5,900,612	\$ 16,965,851	\$ 4,019,636	\$ 30,664,689	\$ 3,150,996	\$ 33,815,685

**Consolidated Statements of Changes in Net Assets**

**With Donor Restrictions and Noncontrolling Interest**

	2021	2020
Activity with donor restrictions		
Contributions	\$ 9,095	\$ 7,394
Balance:		
Beginning of year	116,966	109,572
End of year	\$ 126,061	\$ 116,966
Noncontrolling interest		
Contributions	\$ 1,282,453	\$ 379,728
Limited partners' share of losses	(2,008,682)	(2,136,376)
Balance:		
Beginning of year	2,923,202	4,679,850
End of year	\$ 2,196,973	\$ 2,923,202

The accompanying footnotes are an integral part of these financial statements.



**Consolidated Statement of Functional Expenses  
for the year ended 30 June 2020**

	Outpatient services	Community residences	Supportive housing	Case management	Total program services	Administration	Total
Staff salaries	\$ 2,159,795	\$ 3,452,011	\$ 5,339,623	\$ 1,731,096	\$ 12,682,525	\$ 1,626,995	\$ 14,309,520
Employee benefits	470,130	902,987	1,297,579	440,356	3,111,052	437,888	3,548,940
Occupancy	2,629,925	4,354,998	6,637,202	2,171,452	15,793,577	2,064,883	17,858,460
Professional fees	476,648	586,125	6,321,027	196,550	7,580,350	42,331	7,622,681
Food	276,628	975	58,659	42,298	378,560	271,539	650,099
Client expenses	1,172	10,827	4,951		16,950	2,936	19,886
Equipment & furnishings	111,959	208,130	524,301	56,091	900,481		900,481
Travel & transportation	26,468	79,186	233,274	10,877	349,805	54,709	404,514
Miscellaneous	2,401	8,517	50,049	52,635	113,602	16,114	129,716
Insurance	38,527	39,581	88,123	27,743	193,974	104,446	298,420
Supplies	43,864	97,983	294,891	50,718	487,456	45,589	533,045
Communication	49,116	124,496	158,912	13,199	345,723	55,637	401,360
Interest	77,369	74,014	136,496	84,515	372,394	71,281	443,675
Operating expenses	3,734,077	5,584,832	14,574,267	2,706,078	26,599,254	2,774,782	29,374,036
Depreciation & amortization	16,788	384,796	1,336,726	25,278	1,763,588	125,579	1,889,167
	\$ 3,750,865	\$ 5,969,628	\$ 15,910,993	\$ 2,731,356	\$ 28,362,842	\$ 2,900,361	\$ 31,263,203

The accompanying footnotes are an integral part of these financial statements.

through the sale of federal low-income housing tax credits to commercial investors. In 2018 TSINY created 89HDFC and its wholly-owned subsidiary, 89GP to construct and operate a residential facility with 70 beds. Funding for the construction is being provided by loans from the Community Preservation Corporation and the New York City Department of Housing Preservation and Development and through the sale of federal low-income housing tax credits to commercial investors. B74LP, 163LP, and 89LP were established for that purpose. The interest of the limited partners is shown in these financial statements as Noncontrolling interest.

**2 Summary of significant accounting policies**

- A. These statements have been prepared on the accrual basis. In their preparation, TSINY follows accounting principles and reporting requirements that are generally accepted for not-for-profit entities in the United States of America (GAAP), including specialized requirements promulgated by the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants.
- B. TSINY reports unconditional contributions as unrestricted support unless received with donor stipulations that limit the use of the donated assets.
- C. TSINY earns fees from third-party reimbursement agencies for services provided to clients. Revenues from these fees are based on predetermined rates and are subject to audit and retroactive adjustment. The effects of any such adjustments are recorded when they are reasonable determinable.

D. In accordance with FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* many government contracts are considered conditional contributions and are earned based on allowable costs incurred.

Reimbursements for prior year contracts are sometimes adjusted in the current year for circumstances not known at the close of the prior year. Such adjustments might be due to funder audit findings, post-completion awards of additional funds, rate appeal results, and other matters.

E. Because TSINY operates multiple programs and receives funding from multiple sources, costs have been allocated to programs in accordance with various methods used in reporting its activities to its funders. Bases for these allocations include proportional consumer census, employee wages and salaries, and facility square footage.

F. TSINY considers all unencumbered highly liquid instruments with original maturities of 90 days or less to be cash or equivalents.

G. TSINY provides an allowance for current uncollectible accounts based upon management's evaluation of the current record of its debtors and current economic conditions.

H. TSINY reports investments at quoted market values which are all level 1 measurements under the hierarchy established under Accounting Standards Codification §820 - *Fair Value Measurements*.

I. Property and equipment is stated at cost less accumulated depreciation. These amounts do not purport to represent replacement or realizable values. TSINY capitalizes individual pieces of property and equipment with a cost of \$5,000 or more and a useful life of two years or more. Depreciation is provided on a straight-line basis over the estimated useful life of the asset. Leasehold improvements are amortized over the shorter of the useful life of the improvement or the remaining term of the lease.

J. TSINY reports its liability for employee's vacation time earned, but not yet used in these financial statements. The cumulative expense charged to operations is included in reimbursable costs reported to funders in subsequent periods along with the associated income, when the vacation time is used by the employee and paid by TSINY.

K. Cash - replacement reserves are set aside as required by various contracts in order to fund approved capital costs for certain properties.

L. Due to Governmental Funders consists of over and under reimbursements made by funders and outstanding settlements of contractual obligations.



**Consolidated Statements of Cash Flows  
for the years ended 30 June**

	2021	2020
Cash flows from operating activities:-		
Change in net assets without donor restrictions:	\$ 261,883	\$ 881,830
Investments	2,608,808	313,494
Pension adjustments	(411,631)	(1,198,112)
Change in prior year contracts	8,950	389,487
Limited partners' share of losses	2,008,682	2,136,376
Adjustments to reconcile the change in net assets without donor restrictions to net cash from operating activities:		
Liability for pension benefit	337,433	1,115,707
Amortization of financing costs	17,623	19,702
Net realized and unrealized gains	(2,412,728)	(158,466)
	<u>2,419,020</u>	<u>3,500,018</u>
Changes in operating assets & liabilities (Increase)/decrease in assets:		
Accounts receivable	(1,390,103)	(536,733)
Prepaid expenses & other assets	20,283	42,280
Security deposits	(103,073)	(28,719)
Increase/(decrease) in liabilities:		
Accounts payable & accrued expenses	4,143,981	674,272
Accrued compensation	300,143	239,398
Deferred revenue	3,370,479	(3,353,853)
Due to government funders	(528,853)	(778,339)
	<u>8,231,877</u>	<u>(241,676)</u>
<i>Net cash from operating activities</i>		

M. Developer's fees are earned as determined by agreements reached with the limited partners funding those projects. The Board of TSINY has determined that cash received for such fees is to be designated for specific purposes identified by the Board – primarily for continuing residential facility development.

N. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported during the period. Actual results could differ from those estimates.

O. Certain prior year amounts have been reclassified for comparative purposes.

**3 Concentrations & Liquidity**

Financial instruments

Cash accounts at financial institutions more than FDIC insurance limits could expose TSINY to a concentration of credit risk.

Contracts

TSINY receives much of its revenue from contracts with New York State and New York

City agencies.

Liquidity

TSINY monitors its cash position daily, striving to maintain sufficient liquidity to meet its operating needs and other contractual commitments and to maximize the yield from its

	2021	2020
Cash flows from investing activities:		
Net acquisitions of property & equipment	(12,410,207)	(4,190,184)
Net (purchases)/sales of investments	(3,640,921)	(167,223)
	<u>(16,051,128)</u>	<u>(4,357,407)</u>
<i>Net cash from investing activities</i>		

Cash flows from financing activities:

Capital contributions received	1,282,453	379,728
Limited partners' share of losses	(2,008,682)	(2,136,376)
Net grants and fees for construction	777,809	750,186
Additional construction financing	10,006,992	3,739,050
Mortgage repayment	(155,846)	-
Proceeds from operating loan	-	1,500,000
Repayment of construction financing	(762,312)	(1,387,355)
Payment of deferred financing	(17,622)	(18,450)
Endowment contributions received	9,095	7,394
	<u>9,131,887</u>	<u>2,834,177</u>
<i>Net cash from financing activities</i>		

Total cash:

Change	1,312,636	(1,764,906)
Beginning of the year	2,371,465	4,136,371
End of the year	<u>\$ 3,684,101</u>	<u>\$ 2,371,465</u>

Supplemental disclosures:

Cash paid for interest	\$ 128,988	\$ 111,700
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The accompanying footnotes are an integral part of these financial statements.

investable funds.

An analysis of financial assets available at 30 June is as follows:

	2021	2020
Financial assets at year end	\$21,523,726	\$12,767,338
Board designated net assets	(2,128,785)	(846,332)
Restricted by donors or contract as to use	(822,409)	(494,766)
Financial assets available to meet short-term needs	<u>\$18,572,532</u>	<u>\$11,426,240</u>

**4 Revenue from consumers**

Fees for services

In 2021, TSINY adopted FASB Accounting Standards Update ("ASU") No.2014-09 *Revenue from Contracts with Customers (Topic 606)*. The adoption did not have an impact on the recognition of net revenues for any periods prior to adoption. The most significant impact of adopting this new standard is that Fee for services revenue, representing revenues for services provided to consumers, is presented net of implicit price concessions in the Consolidated Statements of Activities and Net Assets without Donor Restrictions.

Client resident fees

Such fees are charged to consumers, usually monthly, for services provided while they reside in TSINY residential facilities. These fees are primarily supported by SSI/SSA and other sources of consumer income.



The new standard requires disaggregated disclosure of the components of Fee for services revenue for the year ended 30 June 2021 as follows:

Medicaid	\$6,575,875
Medicaid Managed Care	2,402,304
Medicare	743,753
Other sources	99,015
<b>Total</b>	<b>\$9,820,947</b>

### 5 Net assets with donor restrictions

TSINY solicits funds with the specific understanding that the gifts will be invested and only the income from those gifts expended for the general operations of TSINY. These gifts are commingled with other investments. Spending from endowments by a not-for-profit corporation in New York State is currently governed by the New York Prudent Management of Institutional Funds Act (NYPMIFA), enacted in 2010. TSINY interprets NYPMIFA as requiring that, unless the donor specifies otherwise, the total historical dollar value of contributions with such donor restrictions be maintained as the minimum fair value of the endowment. At 30 June 2021 and 2020 TSINY exceeded this threshold by \$12,343,885 and \$6,299,331, respectively.

### 6 Investments

Investments consisted of the following at 30 June:

	2021	2020
Mutual funds – Fixed income	\$2,956,635	\$1,513,720
Mutual funds - Equities	9,513,311	4,902,577
<b>Investment results for the years ended 30 June were as follows:</b>	<b>\$12,469,946</b>	<b>\$6,416,297</b>

Investment results for the years ended 30 June were as follows:

	2021	2020
Opening balance	\$6,416,297	\$6,090,608
Deposits	1,273,905	-
Purchases	3,748,406	2,735,219
Sales	(1,381,990)	(2,567,996)
Realized net gain	372,834	189,301
Unrealized net gain/(loss)	2,039,894	(30,835)
	<b>\$12,469,946</b>	<b>\$6,416,297</b>

Investment income for 2021 and 2020 included \$193,665 and \$155,028, respectively, in interest and dividends. Investments are subject to market volatility which could change their carrying value in the near term.

### 7 Property & equipment

Property & equipment consisted of the following at 30 June:

	2021	2020	Est useful lives
Land	\$1,707,226	\$1,707,226	
Works of art	41,849	-	
Buildings & improvements	30,234,927	30,138,670	40 years
Co-op apartments	148,000	148,000	40 years
Leasehold improvements	20,571,779	20,539,134	20-50 years
Furniture & equipment	2,461,601	2,520,913	5 years
Construction in progress	21,600,210	9,430,058	
Accumulated depreciation	16,432,387	14,940,337	
	<b>\$60,333,205</b>	<b>\$49,543,664</b>	

Transitional Services for New York, Inc.  
Consolidated Financial Statements and Auditors' Report  
at 30 June 2021 and 2020 and for the years then ended



These balances do not include remaining construction contract commitments of \$5,233,969 as of 30 June 2021.

### 8 Nonrecourse mortgages

Nonrecourse mortgages are debts assumed by partnerships controlled by TSINY secured by the specific assets covered by the respective agreement.

In June 2019, 89LP arranged a debt facility from a bank giving a mortgage and security interest in real property, including a building being constructed in Jamaica, New York. Amounts, totaling a maximum of \$21,667,805 may be drawn as construction continues. Interest on the outstanding balance, at 240 basis points over one month LIBOR, will be added to the principal balance. These mortgages are set to mature no later than June 2022 and will be replaced by permanent financing from the Community Preservation Corporation when construction is complete.

### 9 Mortgages & loans

Mortgages and loans are debts assumed by TSINY secured by its general assets. Terms on such outstanding debts at 30 June were as follows:

Origination	2021	2020	Rate	Monthly	Due
2019	\$525,000	\$503,365	4.34%	\$2,892	2029
2015	435,000	168,431	4.15%	4,452	2025
2013	1,000,000	688,817	4.48%	6,364	2024
2014	973,000	424,258	4.61%	7,502	2026
2020	1,500,000	1,517,384	1.00%		
	3,302,255	3,458,100			
Net financing	(589,150)	(606,773)			
	2,713,105	2,851,327			

The 2020 borrowing noted above was received as part of the Small Business Administration's ("SBA") Payroll Protection Program, designed to provide a financial incentive to employers to keep their workforce employed during the Coronavirus crisis. These loans are uncollateralized, guaranteed by the SBA, and are forgivable after a "covered period" if the borrower maintains its payroll levels and uses the loan proceeds for eligible expenses as defined by the SBA. TSINY believes it has met these forgiveness requirements, has applied for full forgiveness of this balance, and anticipates approval in 2022. When legal release is acknowledged TSINY will record the amount forgiven as forgiveness income within its Statement of Activities.

Future annual principal payments of these debts are due as follows:

	2022	2023	2024	2025	2026	Thereafter
	\$1,695,929	780,415	144,237	117,597	101,776	462,301
Unamortized financing costs	3,302,255	(589,150)				\$2,713,105

### 10 Deferred construction financing

These amounts represent income to be recognized in the future associated with construction projects financed or partly financed by NYSOMH. These mortgages were all issued with the understanding that as long as TSINY used these properties for charitable purposes benefiting the community mental health service for which this mortgage has been made, no payments would be made to NYSOMH by TSINY and that NYSOMH would make payments to DASNY on TSINY's behalf.



Construction of TSINY's residence in the Bronx and leasehold improvements to the Hillside Avenue facility (Building #67) owned by and leased from DASNY to TSINY were financed with non-recourse mortgages from NYSOMH directly to TSINY. Because TSINY does not expect to violate this agreement by not operating in accordance with its exempt purpose, these mortgages are not reflected in these financial statements.

Renovations of the facilities on Winchester Boulevard by B74LP and on 163 Street by 163LP were financed by loans from DASNY and equity investments from partnerships established by TSINY with independent purchasers of federal low-income housing tax credits generated by those projects.

### 11 Provider Relief Fund

In March 2020, as part of the CARES Act, Congress created a Provider Relief Fund to provide financial support for healthcare providers. TSINY received \$530,090 in 2021 as part of this funding. In accordance with the funding's terms, TSINY may apply the funding against eligible expenses. The U.S. Department of Health and Human Services has indicated that such funds are subject to future reporting and audit requirements. TSINY has recorded this funding in accordance with FASB ASC 958-605 guidance for conditional contributions and, accordingly, revenues will be recognized when such conditions are substantially met. This balance is included on the Balance Sheet as part of "Due to governmental funders".

### 12 Pension

TSINY maintains a qualified defined benefit pension plan (the "Plan") for all eligible employees. Pension benefits are generally based on years of service and employee's average compensation. Plan assets consist of mutual funds held by an investment company. The Plan is funded solely through TSINY contributions, which are actuarially determined, and are designed to meet the minimum funding standards of the Employee Retirement Income Security Act of 1974.

Plan activity for years ended 30 June:

	2021	2020
Service (included in employee benefits)	\$661,051	\$574,104
Interest	383,558	391,032
Expected asset return	(488,482)	(440,550)
Recognized actuarial loss	280,657	129,936
Total pension cost	\$836,784	\$554,522
Employer contributions	1,076,381	615,000
Benefits paid	916,074	502,119
Accumulated benefit obligation	14,145,290	11,495,415

Plan funding

The funded status of the Plan and the amounts reflected in TSINY's balance sheets as of 30 June are as follows:

	2021	2020
Projected benefit obligation	\$14,558,703	\$12,256,154
Plan assets at fair value	9,190,402	7,225,286
Funding deficit	\$5,368,301	\$5,030,868
Accrued pension cost	\$381,398	\$460,688

Plan assumptions

Considering the historical return on the Plan's assets and the current allocation of those assets, the measurement of the net periodic pension cost was based upon the following weighted-average assumptions:

	2021	2020
Discount rate	2.75%	3.25%
Rate of increase of future compensation levels	1.25%	1.25%
Expected long-term rate of return on plan assets	6.00%	6.00%

Plan assets

Considering the demographics of the Plan's participants and the Trustee's wish to limit the Plan's investment risk, the Trustees have determined a target allocation of plan assets of 60% equity, 35% fixed-income, and 5% alternative-based investments. This allocation is reviewed periodically by the Trustees.

As of 30 June, assets of the Plan were as follows:

	2021	2020
Mutual funds – Equities	66.3%	66.5%
Mutual funds – Fixed income	25.3%	25.8%
Cash and equivalents	2.5%	3.7%
Amounts due from the sponsor	5.9%	4.0%
	100.0%	100.0%

Prospective plan cash flows

TSINY expects to contribute a minimum of \$580,000 to the Plan in 2022. The Plan expects to pay the following amounts, which include amounts for services to be provided in the future, as follows:

2022	\$391,642
2023	583,274
2024	586,921
2025	604,834
2026	660,736
Next five years	3,634,532

### 13 Commitments & contingencies

TSINY is subject to certain claims and pending litigation, which are covered by insurance policies, that have arisen in the ordinary course of business. They are not expected to have a materially adverse effect on TSINY's financial position or changes in net assets.

New York State and New York City Program Reviews

In accordance with TSINY's contractual relationships with certain governmental funders, those funders have the right to examine TSINY's books and records as they pertain to those contracts.

Operating lease obligations

TSINY is obligated, in accordance with various leases, to pay annual minimum real property rentals in the future. Many of these operating lease payments are for apartments occupied by TSINY clients who, as part of their agreements with TSINY, contribute to the cost of their apartments. The rental obligation in the following table is not offset by any possible recipient rental payments:

2020 Actual	\$6,437,447
2021 Actual	7,303,887
2022	2,940,597
2023	1,085,810
2024	15,306
2025	3,863

Facility construction and renovations

TSINY operates programs at sites which it leases from New York State and which are being renovated. The funds for these renovations are advanced to TSINY by New York



State (see also Note 9). When these renovations are complete, management expects that New York State will contribute the renovations to TSINY either in the form of long-term financing which will not be repaid or as an outright contribution.

TSINY has been notified by NYSOMH of allocation of 50 beds in the Lower Hudson Valley region. In addition, TSINY has been awarded a 50 bed allotment under the NYS Empire State Supportive Housing Initiative. Placing these beds into service will depend upon the acquisition and development of suitable residential facilities. TSINY anticipates accomplishing this over the next four to five years with a mixture of NYSOMH and external financing.

TSINY has also been notified that NYSOMH has approved the development of a 10 bed short-term respite program in Queens.

#### 14 Subsequent events

TSINY has evaluated all events taking place subsequent to the balance sheet date through 9 February 2022, the date these statements were available to be issued. There were no events or transactions occurring during that period which require recognition or disclosure in these consolidated financial statements except for the following:

In January 2022, TSINY created TSINY 163 SC Housing Development Financing Corporation (163SCHDFC) to construct and operate a residential facility. 163SCHDFC then purchased an existing building in Jamaica Queens for \$2.5 million for that purpose.

#### INDEPENDENT AUDITORS' REPORT



Board of Directors  
Transitional Services for  
New York, Inc.  
Whitestone, New York

#### Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Transitional Services for New York, Inc. and Affiliates (the "Organization"), which comprise the consolidated balance sheets as of June 30, 2021 and 2020, and the related consolidated statements of activities and changes in net assets without donor restrictions, changes in net assets with donor restrictions and noncontrolling interest, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

#### Management's Responsibility for the Consolidated Financial Statements

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

#### Auditors' Responsibility

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

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

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

#### Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2021 and 2020, and the consolidated changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

February 9, 2022  
New York, New York

*Baker Tilly US, LLP*