

**Oregon Law Foundation
EXEMPT ORGANIZATION
INCOME TAX RETURNS
For The Year Ended December 31, 2019**

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or fiscal year beginning _____, 2019, and ending _____, 20____

2019

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

OREGON LAW FOUNDATION**93-0817536**

Name and title of officer

**JUDITH BAKER
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 2,882,920.
2a Form 990-EZ check here ▶ ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶ ☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ▶ ☐	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here ▶ ☐	b Balance Due (Form 8868, line 3c)	5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **GROVE, MUELLER & SWANK, P.C.** to enter my PIN **70320**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

93543801040

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **GROVE, MUELLER & SWANK, P.C.** *[Signature]* Date ▶ **11/4/2020****ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2019)

923051 10-03-19

10401104 783673 70320

2019.04030 OREGON LAW FOUNDATION

70320__1

EXTENDED TO NOVEMBER 16, 2020

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2019Open to Public
Inspection**A** For the 2019 calendar year, or tax year beginning and ending**B** Check if applicable:

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

C Name of organization

OREGON LAW FOUNDATION

Doing business as

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

P.O. BOX 231935

Room/suite

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

TIGARD, OR 97281-1935

F Name and address of principal officer: JUDITH BAKER

SAME AS C ABOVE

D Employer identification number

93-0817536

E Telephone number

(503) 620-0222

G Gross receipts \$

5,247,127.

H(a) Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

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

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.OREGONLAWFOUNDATION.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1981 **M** State of legal domicile: OR**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities:	SUPPORTING ACCESS TO JUSTICE, DISTRIBUTING FUNDS FOR LEGAL SERVICES TO PERSONS OF LESSER MEANS.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	13
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	53,596.	59,970.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,712,906.	2,671,330.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	213,837.	151,606.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20.	14.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,980,359.	2,882,920.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	2,450,996.	3,015,734.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	93,214.	91,524.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	333,032.	194,132.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,877,242.	3,301,390.
	19	Revenue less expenses. Subtract line 18 from line 12	-896,883.	-418,470.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	4,994,764.	4,801,063.
	22	Net assets or fund balances. Subtract line 21 from line 20	268,396.	258,449.
			4,726,368.	4,542,614.

Part II Signature Block

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

Sign Here

Signature of officer

Date

JUDITH BAKER, EXECUTIVE DIRECTOR

Type or print name and title

Paid

Print/Type preparer's name

DEVAN W. ESCH, CPA

Preparer's signature

Date

11/7/20

Check if self-employed

☐

PTIN

P00150623

Preparer

Firm's name

GROVE, MUELLER & SWANK, P.C.

Firm's EIN

93-0874157

Use Only

Firm's address

475 COTTAGE STREET NE, SUITE 200

Phone no. (503) 581-7788

SALEM, OR 97301

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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

OMB No. 1545-0047

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. OREGON LAW FOUNDATION	Taxpayer identification number (TIN) 93-0817536
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 231935	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TIGARD, OR 97281-1935	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

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

THE ORGANIZATION

- The books are in the care of ► **P.O. BOX 231935 - TIGARD, OR 97281-1935**
Telephone No. ► **(503) 620-0222** Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 16, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2019** or
► ☐ tax year beginning _____, and ending _____.

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

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

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

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

-TO SUPPORT ACCESS TO JUSTICE IN OREGON BY OBTAINING AND DISTRIBUTING FUNDS TO PROVIDE LEGAL SERVICES TO PERSONS OF LESSER MEANS
 -TO PROMOTE DIVERSITY IN THE LEGAL PROFESSION
 -TO EDUCATE THE PUBLIC ABOUT THE LAW

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

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

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

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

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

4a (Code:) (Expenses \$ 3,110,915. including grants of \$ 3,015,734.) (Revenue \$ 2,671,344.)
 IN ADDITION TO FUNDING GRANTS OF APPROXIMATELY \$3.0 MILLION TO PROVIDE LEGAL AID TO THE POOR, IMPROVE THE ADMINISTRATION OF JUSTICE, AND PROMOTE THE STUDY OF LAW, THE FOUNDATION CONTINUED TO EDUCATE BANKING OFFICIALS AND LAWYERS ABOUT THE IOLTA (INTEREST ON LAWYERS TRUST ACCOUNTS) PROGRAM, AND CONDUCTED AN ECONOMIC IMPACT STUDY TO UNDERSTAND THE IMPACT OF LEGAL AID SERVICES AND IMMIGRATION LEGAL SERVICES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses **3,110,915.**

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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <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? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		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 ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			

Form 990 (2019)

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**

	1a	1b	12	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year			12		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b Enter the number of voting members included on line 1a, above, who are independent			12		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				5	X
6 Did the organization have members or stockholders?				6	X
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?				7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a The governing body?				8a	X
b Each committee with authority to act on behalf of the governing body?				8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				9	X

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

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

Section C. Disclosure

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

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

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 **►**
THE ORGANIZATION - (503) 620-0222
P.O. BOX 231935, TIGARD, OR 97281-1935

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****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) ELISA DOZONO PRESIDENT (THROUGH 12/31/19)	1.00	X		X				0.	0.	0.
(2) ETHAN KNIGHT PRESIDENT-ELECT	1.00	X		X				0.	0.	0.
(3) ELISE BOUNEFF SECRETARY	1.00	X		X				0.	0.	0.
(4) RANDY COMPTON TREASURER	1.00	X		X				0.	0.	0.
(5) BERNIE THURBER DIRECTOR	1.00	X						0.	0.	0.
(6) G. VALERIE COLAS DIRECTOR	1.00	X						0.	0.	0.
(7) KRISTEN CONNOR DIRECTOR	1.00	X						0.	0.	0.
(8) TRACI RENEE RAY DIRECTOR	1.00	X						0.	0.	0.
(9) KAMRON L GRAHAM DIRECTOR	1.00	X						0.	0.	0.
(10) DAVID ROSEN DIRECTOR	1.00	X						0.	0.	0.
(11) HON. DAVID SCHUMAN DIRECTOR (THROUGH 10/8/19)	1.00	X						0.	0.	0.
(12) LAURA SHIPLEY DIRECTOR	1.00	X						0.	0.	0.
(13) JUSTIN THORP DIRECTOR	1.00	X						0.	0.	0.
(14) JUDITH BAKER EXECUTIVE DIRECTOR	22.00			X				76,466.	0.	15,058.

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

(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			
1b Subtotal								76,466.	0.	15,058.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								76,466.	0.	15,058.

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	0
---	---	---

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	59,970.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		59,970.			
Program Service Revenue	2 a	IOLTA RECEIPTS	Business Code	525920	2,671,330.	2,671,330.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		2,671,330.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		98,744.			98,744.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	2,417,069.			
	b	Less: cost or other basis and sales expenses		2,364,207.			
	c	Gain or (loss)		52,862.			
	d	Net gain or (loss)		52,862.			52,862.
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code	900099	14.	14.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		14.			
12	Total revenue. See instructions		2,882,920.	2,671,344.	0.	151,606.	

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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	3,015,734.	3,015,734.		
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	91,524.	18,305.	73,219.	
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	34,067.		34,067.	
b Legal				
c Accounting	18,000.		18,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,129.		10,129.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	85,618.	31,749.	53,869.	
12 Advertising and promotion				
13 Office expenses	7,990.	7,990.		
14 Information technology	1,100.	1,100.		
15 Royalties				
16 Occupancy				
17 Travel	4,444.	4,444.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,559.	8,368.	1,191.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 LEGAL NEEDS SURVEY STUD	14,222.	14,222.		
b MISCELLANEOUS	6,374.	6,374.		
c IOLTA FEES	2,629.	2,629.		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,301,390.	3,110,915.	190,475.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	10,021.	2	1,151,925.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities	4,775,346.	11	3,385,859.
	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	209,397.	15	263,279.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,994,764.	16	4,801,063.	
Liabilities	17 Accounts payable and accrued expenses	650.	17	8,838.
	18 Grants payable	234,695.	18	233,145.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	33,051.	25	16,466.
	26 Total liabilities. Add lines 17 through 25	268,396.	26	258,449.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		924,979.	27	2,005,251.
28 Net assets with donor restrictions		3,801,389.	28	2,537,363.
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		4,726,368.	32	4,542,614.
33 Total liabilities and net assets/fund balances		4,994,764.	33	4,801,063.

Form 990 (2019)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,882,920.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,301,390.
3	Revenue less expenses. Subtract line 2 from line 1	3	-418,470.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,726,368.
5	Net unrealized gains (losses) on investments	5	234,716.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,542,614.

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	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.		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? _____		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 _____		

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

OREGON LAW FOUNDATION

Employer identification number

93-0817536

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

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

Schedule A (Form 990 or 990-EZ) 2019

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	58,153.	75,624.	157,311.	53,596.	59,970.	404,654.
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	1022699.	1081518.	1157057.	1712096.	2671330.	7644700.
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	1080852.	1157142.	1314368.	1765692.	2731300.	8049354.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						8049354.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	1080852.	1157142.	1314368.	1765692.	2731300.	8049354.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	75,089.	104,150.	134,850.	120,019.	98,744.	532,852.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	75,089.	104,150.	134,850.	120,019.	98,744.	532,852.
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.)	32,572.	1,660.	1,026.	20.	14.	35,292.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1188513.	1262952.	1450244.	1885731.	2830058.	8617498.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	93.41 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	91.91 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	6.18 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	7.58 %

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2019

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

Supplemental Information.

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 B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

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

OMB No. 1545-0047

2019

Name of the organization

OREGON LAW FOUNDATION

Employer identification number

93-0817536

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

OREGON LAW FOUNDATION

93-0817536

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	X	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

OREGON LAW FOUNDATION

93-0817536

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization OREGON LAW FOUNDATION	Employer identification number 93-0817536
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

OREGON LAW FOUNDATION

Employer identification number
93-0817536

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	1	
2 Aggregate value of contributions to (during year)	55,885.	
3 Aggregate value of grants from (during year)	57,168.	
4 Aggregate value at end of year	0.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No		

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

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

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

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

a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

Schedule D (Form 990) 2019

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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
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	540,970.	571,511.	571,511.	571,511.	571,511.
b Contributions					
c Net investment earnings, gains, and losses	187,381.	-23,763.	118,114.	75,801.	-8,416.
d Grants or scholarships					
e Other expenditures for facilities and programs	156,840.	6,778.	118,114.	75,801.	8,416.
f Administrative expenses					
g End of year balance	571,511.	540,970.	571,511.	571,511.	571,511.

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☒ 100.00 %

c Term endowment ☐ %

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:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ☐ 0.

Schedule D (Form 990) 2019

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)		
Total. (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)		
Total. (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) ACCRUED INTEREST RECEIVABLE	243,279.
(2) DONATED ART	20,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	263,279.

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) DUE TO OREGON STATE BAR	16,466.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	16,466.

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	3,104,878.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	234,716.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	234,716.
3	Subtract line 2e from line 1	3	2,870,162.
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	12,758.
c	Add lines 4a and 4b	4c	12,758.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,882,920.

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	3,288,632.
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	3,288,632.
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	12,758.
c	Add lines 4a and 4b	4c	12,758.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,301,390.

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:

THE EARNINGS FROM THE ENDOWMENT WILL BE TRANSFERRED TO THE GENERAL FUND
AND BE AVAILABLE FOR DISTRIBUTION TO GRANTEEES.

PART X, LINE 2:

THE FOUNDATION FOLLOWS THE PROVISIONS ACCOUNTING STANDARDS CODIFICATION
(ASC) ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES 740. ASC 740 PRESCRIBES A
THRESHOLD FOR DETERMINING WHEN AN INCOME TAX BENEFIT CAN BE RECOGNIZED,
WHICH IS A HIGHER THRESHOLD THAN THE ONE IMPOSED FOR CLAIMING DEDUCTIONS
ON INCOME TAX RETURNS. ASC 740 DOES NOT HAVE ANY SIGNIFICANT IMPACT ON THE
FOUNDATION'S FINANCIAL STATEMENTS. THE FOUNDATION'S FEDERAL AND STATE
INCOME TAX RETURNS ARE SUBJECT TO POSSIBLE EXAMINATION BY THE TAXING

Part XIII Supplemental Information *(continued)*

AUTHORITIES UNTIL THE EXPIRATION OF THE RELATED STATUTES OF LIMITATIONS ON THOSE TAX RETURNS. IN GENERAL, THE FEDERAL AND STATE INCOME TAX RETURNS HAVE A THREE YEAR STATUTE OF LIMITATIONS. THE FOUNDATION WOULD RECOGNIZE ACCRUED INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX PROVISIONS, IF ANY, AS PART OF THE INCOME TAX PROVISION.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

IOLTA SERVICE CHARGES	2,629.
INVESTMENT FEES	10,129.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	12,758.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

IOLTA SERVICE CHARGES	2,629.
INVESTMENT FEES	10,129.
TOTAL TO SCHEDULE D, PART XII, LINE 4B	12,758.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

OREGON LAW FOUNDATION

Employer identification number
93-0817536

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CATHOLIC CHARITIES 901 SE OAK STREET, SUITE 105 PORTLAND, OR 97214	93-0386801	501(C)(3)	133,750.	0.			FUNDING TO ADD ATTORNEY FOR ASYLUM SEEKERS AND OFFICE SPACE
CENTER FOR NON PROFIT LEGAL SERVICES - PO BOX 1586 - MEDFORD, OR 97501	23-7227761	501(C)(3)	109,780.	0.			FUNDING TO PROVIDE LEGAL SERVICES TO LOW INCOME OREGONIANS
IMMIGRATION COUNSELING SERVICE 519 SW PARK AVENUE, NO 610 PORTLAND, OR 97205	93-0696480	501(C)(3)	250,000.	0.			FUNDING TO PROVIDE IMMIGRANT LEGAL SERVICES TO LOW INCOME FAMILIES
LEGAL AID SERVICES OF OREGON 520 S.W. SIXTH AVENUE, NO. 1130 PORTLAND, OR 97204	93-0635480	501(C)(3)	835,826.	0.			FUNDING TO PROVIDE LEGAL SERVICES TO LOW INCOME OREGONIANS
OREGON LAW CENTER 522 S.W. FIFTH AVENUE, STE 812 PORTLAND, OR 97204	93-1194564	501(C)(3)	1,146,900.	0.			FUNDING TO PROVIDE LEGAL SERVICES TO LOW INCOME OREGONIANS
ST ANDREW LEGAL CLINIC 807 NE ALBERTA STREET PORTLAND, OR 97211	93-0739368	501(C)(3)	135,000.	0.			FUNDING TO PROVIDE LEGAL SERVICES TO LOW INCOME RESIDENTS OF METROPOLITAN PORTLAND

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

3 Enter total number of other organizations listed in the line 1 table

16.

1.

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) (2019)

Part II	Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance	
MULTNOMAH VOLUNTEER LAWYERS PROJECT - 520 S.W. SIXTH AVENUE, NO. 1130 - PORTLAND, OR 97204	93-0635480	501(C)(3)	12,000.	0.			GENERAL PROGRAM SUPPORT	
DISABILITY RIGHTS OREGON 511 SW 10TH AVENUE, SUITE 200 PORTLAND, OR 97205	93-0686170	501(C)(3)	60,000.	0.			FUNDING TO PROVIDE SERVICES TO OREGONIANS WITH DISABILITIES	
YOUTH RIGHTS & JUSTICE 1785 NE SANDY BLVD, NO 300 PORTLAND, OR 97232-2791	93-0900864	501(C)(3)	10,000.	0.			GENERAL PROGRAM SUPPORT	
HOMELESS YOUTH LAW CLINIC 117 NW TRINITY PLACE A PORTLAND, OR 97209	47-2800072	501(C)(3)	15,000.	0.			FUNDING TO PROVIDE LEGAL SERVICES TO HOMELESS PORTLAND AREA YOUTH	
CLASSROOM LAW PROJECT 620 SW MAIN ST, STE 102 PORTLAND, OR 97205	93-0847940	501(C)(3)	8,000.	0.			GENERAL PROGRAM SUPPORT	
ECUMENICAL MINISTRIES OF OREGON - SOAR - 7931 NE HALSEY ST, STE 302 - PORTLAND, OR 97213	93-0625359	501(C)(3)	75,000.	0.			FUNDING TO PROVIDE LEGAL SERVICES TO LOW INCOME REFUGEES & IMMIGRANTS	
THE LAWYERS' CAMPAIGN FOR EQUAL JUSTICE - 620 SW 5TH AVE, STE 1225 - PORTLAND, OR 97204	93-1193792	501(C)(3)	30,000.	0.			FUNDING TO PROVIDE SERVICES TO LOW INCOME OREGONIANS	
OREGON STATE BAR OLIO PROGRAM 16037 SW UPPER BOONES FERRY RD TIGARD, OR 97224	93-0601174		57,169.	0.			FUNDING FOR RECRUITING AND RETAINING PROGRAMS TO INCREASE RACIAL AND ETHNIC MINORITY DIVERSITY	
ECUMENICAL MINISTRIES OF OREGON 245 S BANCROFT ST., STE B PORTLAND, OR 97239	93-0625359	501(C)(3)	18,750.	0.			FUNDING TO PROVIDE SERVICES TO LOW INCOME OREGONIANS	
Schedule I (Form 990)								

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTHWEST WORKERS JUSTICE PROJECT 812 SW WASHINGTON PORTLAND, OR 97205	06-1669651	501(C)(4)	75,000.	0.			FUNDING TO PROVIDE SERVICES TO LOW INCOME OREGONIANS
CLACKAMAS WOMEN'S SERVICES 256 WARNER MILNE RD OREGON CITY, OR 97045	93-0900119	501(C)(3)	40,000.	0.			FUNDING TO PROVIDE SERVICES TO LOW INCOME OREGONIANS

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

AS A CONDITION FOR ACCEPTING A GRANT, EACH GRANTEE, AT THE END OF THE GRANT PERIOD, IS REQUIRED TO PROVIDE THE FOUNDATION WITH AN AUDIT REPORT THAT COVERS THE GRANT PERIOD, PREPARED BY A CPA. THE AUDIT IS TO BE COMPLETED WITHIN SIX MONTHS FOLLOWING THE END OF THE GRANT PERIOD, UNLESS A WRITTEN REQUEST FOR AN EXTENSION IS APPROVED BY THE FOUNDATION.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: OREGON STATE BAR OLIO PROGRAM

Part IV	Supplemental Information
---------	--------------------------

(H) PURPOSE OF GRANT OR ASSISTANCE: FUNDING FOR RECRUITING AND RETAINING PROGRAMS TO INCREASE RACIAL AND ETHNIC MINORITY DIVERSITY OF THE OREGON STATE BOARD OPPORTUNITIES FOR LAW IN OREGON

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

OREGON LAW FOUNDATION

Employer identification number
93-0817536

FORM 990, PART VI, SECTION A, LINE 3:

THE FOUNDATION IS MANAGED WITHIN THE GUIDELINES OF A CONTRACTUAL AGREEMENT
WITH THE OREGON STATE BAR, WHO PROVIDES FACILITIES, EQUIPMENT,
ADMINISTRATIVE ASSISTANCE AND MANAGEMENT SERVICES.

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

THE 990 IS PROVIDED TO THE ORGANIZATION'S BOARD OF DIRECTORS FOR REVIEW
BEFORE FILING.

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

THE BOARD MEMBERS ANNUALLY REVIEW THE CONFLICT OF INTEREST POLICY, AND SIGN
OFF THAT THEY HAVE READ IT, UNDERSTAND IT, AND WILL DISCLOSE ANY KNOWN
CONFLICTS.

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

THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY
AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

Form **CT-12**For Oregon Charities
For Accounting Periods Beginning in:**2019****Charitable Activities Section
Oregon Department of Justice**100 SW Market Street
Portland, OR 97201-5702
Email: charitable@doj.state.or.us
Website: <https://www.doj.state.or.us>VOICE (971) 673-1880
TTY (800) 735-2900
FAX (971) 673-1882Line-by-line instructions for completing the annual
report form can be found on our website.You can now file reports and
pay by credit card using our
online form at
[https://justice.oregon.gov/
paymentportal/Account/Login](https://justice.oregon.gov/paymentportal/Account/Login)**Section I. General Information**

1.		Cross Through Incorrect Items and Correct Here: (See instructions for change of name or accounting period.)	
#12646		Registration #:	
Oregon Law Foundation		Organization Name:	
PO Box 231935		Address:	
Tigard, OR 97281		City, State, Zip:	
(503) 620-0222	(503) 598-6973	Phone:	Fax:
01/01/2019	12/31/2019	Email:	Amended Report? ☐
		Period Beginning:	Period Ending:

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements. ☒ Yes ☐ No
3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon, including in-person, direct mail, advertising, vending machine, telephone, or other solicitations made in Oregon? ☐ Yes ☒ No
If yes, circle the type of campaign(s) above to which the contract(s) relate and write the name of the fundraising firm(s) below:
(If you circled "other," attach an explanation.)
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions. ☐ Yes ☒ No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter. ☐ Yes ☒ No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) ☐ Yes ☒ No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
Judith Baker	Exec Director	503-620-0222	Same as above

8. List of Officers, Directors, Trustees and Key Employees - List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing that section. **(Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)**

(A) Name, mailing address, daytime phone number and email address		(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name:	See IRS Form 990		
Address:			
Phone:	Email:		
Name:			
Address:			
Phone:	Email:		
Name:			
Address:			
Phone:	Email:		

Form Continued on Reverse Side

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

OMB No. 1545-0047

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. OREGON LAW FOUNDATION	Taxpayer identification number (TIN) 93-0817536
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 231935	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TIGARD, OR 97281-1935	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

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

THE ORGANIZATION

- The books are in the care of ► **P.O. BOX 231935 - TIGARD, OR 97281-1935**
Telephone No. ► **(503) 620-0222** Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 16, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2019** or
► ☐ tax year beginning _____, and ending _____.

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

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

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

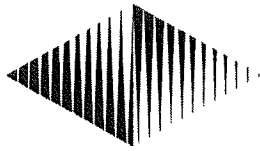
Section II. Fee Calculation

9.	Total Revenue. (From Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041; or see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)	9.	2,882,920																
10.	Revenue Fee (See chart below. Minimum fee is \$20, even if total revenue is a negative amount.)	10.	400																
<table border="1"> <thead> <tr> <th>Amount on Line 9</th> <th>Revenue Fee</th> </tr> </thead> <tbody> <tr> <td>\$0 - \$24,999</td> <td>\$20</td> </tr> <tr> <td>\$25,000 - \$49,999</td> <td>\$50</td> </tr> <tr> <td>\$50,000 - \$99,999</td> <td>\$90</td> </tr> <tr> <td>\$100,000 - \$249,999</td> <td>\$150</td> </tr> <tr> <td>\$250,000 - \$499,999</td> <td>\$200</td> </tr> <tr> <td>\$500,000 - \$999,999</td> <td>\$300</td> </tr> <tr> <td>\$1,000,000 or more</td> <td>\$400</td> </tr> </tbody> </table>				Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$20	\$25,000 - \$49,999	\$50	\$50,000 - \$99,999	\$90	\$100,000 - \$249,999	\$150	\$250,000 - \$499,999	\$200	\$500,000 - \$999,999	\$300	\$1,000,000 or more	\$400
Amount on Line 9	Revenue Fee																		
\$0 - \$24,999	\$20																		
\$25,000 - \$49,999	\$50																		
\$50,000 - \$99,999	\$90																		
\$100,000 - \$249,999	\$150																		
\$250,000 - \$499,999	\$200																		
\$500,000 - \$999,999	\$300																		
\$1,000,000 or more	\$400																		
11.	Net Assets or Fund Balances at End of the Reporting Period (From Line 22 (end of year) on Form 990, Line 21 on Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number)	11.	4,542,614																
12.	Net Fixed Assets Used to Conduct Charitable Activities (Generally, from Part X, Line 10c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)	12.	0																
13.	Amount Subject to Net Assets or Fund Balances Fee (Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)	13.	4,542,614																
14.	Net Assets or Fund Balances Fee (Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)	14.	454																
15.	Are you filing this report late? ☐ Yes ☒ No (If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)	15.	0																
16.	Total Amount Due. (Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)	16.	854																
Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions as the organization may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.																			

Please Sign Here	Under penalties of perjury, I declare that I am an officer/director of the organization. I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature of officer _____ Officer's name (printed)	Date _____ Address PO Box 231935, Tigard, OR 97281 (503) 620-0222 Phone	Title _____
Paid Preparer's Use Only	Preparer's signature  Grove Mueller & Swank, P.C. Preparer's name (printed)	Date 11/4/2020 Address 475 Cottage Street NE, Suite 200 Salem, OR 97301	Phone (503) 581-7788

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to charitable@doj.state.or.us.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
FINANCIAL STATEMENTS
Years Ended December 31, 2019 and 2018



GROVE, MUELLER & SWANK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

www.gmscpa.com

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475 Cottage Street NE, Suite 200 • Salem, Oregon 97301-3814

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Oregon Law Foundation
Tigard, Oregon

We have audited the accompanying financial statements of Oregon Law Foundation (the Foundation), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

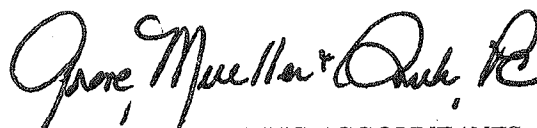
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Oregon Law Foundation, as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.


CERTIFIED PUBLIC ACCOUNTANTS

November 6 , 2020

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents - unrestricted	\$ 713,311	\$ 243,798
Cash and cash equivalents - restricted	438,614	52,034
Investments	3,385,859	4,489,535
Accrued interest receivable	243,279	189,397
Other assets	20,000	20,000
<i>Total Assets</i>	\$ 4,801,063	\$ 4,994,764
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 241,983	\$ 233,970
Due to Oregon State Bar	16,466	33,051
Grants payable	-	1,375
<i>Total Liabilities</i>	258,449	268,396
Net Assets		
Net assets without donor restrictions		
Undesignated	1,050,896	194,528
Board designated	954,355	730,451
Net assets with donor restrictions		
Purpose restrictions	1,965,852	3,260,419
Perpetual restrictions	571,511	540,970
<i>Total Net Assets</i>	4,542,614	4,726,368
<i>Total Liabilities and Net Assets</i>	\$ 4,801,063	\$ 4,994,764

The accompanying notes are an integral part of the financial statements.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
STATEMENTS OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019		
	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
<i>SUPPORT AND REVENUE</i>			
IOLTA (net of IOLTA service charges of \$2,629 in 2019 and \$3,216 in 2018)	\$ 2,668,742	\$ -	\$ 2,668,742
Contributions	4,044	-	4,044
Fiscal sponsorship	-	55,885	55,885
Unrealized change in market value	56,958	177,758	234,716
Investment income, (net of administrative fees of \$10,129 in 2019 and \$9,988 in 2018)	20,961	120,516	141,477
Other income	14	-	14
<i>Total Support and Revenue</i>	2,750,719	354,159	3,104,878
<i>NET ASSETS RELEASED FROM DONOR RESTRICTION</i>	1,618,185	(1,618,185)	-
	4,368,904	(1,264,026)	3,104,878
<i>EXPENSES</i>			
Granting program	3,161,544	-	3,161,544
Management and General	127,088	-	127,088
<i>Total Expenses</i>	3,288,632	-	3,288,632
<i>CHANGE IN NET ASSETS</i>	1,080,272	(1,264,026)	(183,754)
<i>NET ASSETS, Beginning of year</i>	924,979	3,801,389	4,726,368
<i>NET ASSETS, End of year</i>	\$ 2,005,251	\$ 2,537,363	\$ 4,542,614

<i>2018</i>		
<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
\$ 1,709,690	\$ -	\$ 1,709,690
2,931	-	2,931
-	49,123	49,123
(46,903)	(170,447)	(217,350)
31,781	172,068	203,849
1,562	-	1,562
1,699,061	50,744	1,749,805
1,026,477	(1,026,477)	-
2,725,538	(975,733)	1,749,805
2,742,438	-	2,742,438
121,600	-	121,600
2,864,038	-	2,864,038
(138,500)	(975,733)	(1,114,233)
1,063,479	4,777,122	5,840,601
\$ 924,979	\$ 3,801,389	\$ 4,726,368

The accompanying notes are an integral part of the financial statements.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019		
	<i>Granting Program</i>	<i>Management and General</i>	<i>Total</i>
EXPENSES			
Grants	\$ 2,958,565	\$ -	\$ 2,958,565
Fiscal sponsorship	57,169	-	57,169
Salaries and benefits	50,055	127,088	177,143
Administrative charge	34,067	-	34,067
Travel expense	4,444	-	4,444
Mailings	137	-	137
Telephone	269	-	269
Dues, subscriptions and fees	6,366	-	6,366
Materials and supplies	1,177	-	1,177
Bank service charges	42	-	42
Professional services	32,222	-	32,222
Meetings and conferences	7,653	-	7,653
Training	1,905	-	1,905
Equipment	1,100	-	1,100
Miscellaneous	6,373	-	6,373
<i>Total Expenses</i>	<u>\$ 3,161,544</u>	<u>\$ 127,088</u>	<u>\$ 3,288,632</u>

	2018		
	<i>Granting Program</i>	<i>Management and General</i>	<i>Total</i>
EXPENSES			
Grants	\$ 2,406,356	\$ -	\$ 2,406,356
Fiscal sponsorship	44,640	-	44,640
Salaries and benefits	42,144	121,600	163,744
Administrative charge	33,073	-	33,073
Travel expense	6,308	-	6,308
Mailings	480	-	480
Telephone	280	-	280
Dues, subscriptions and fees	1,317	-	1,317
Materials and supplies	1,325	-	1,325
Bank service charges	53	-	53
Professional services	195,327	-	195,327
Meetings and conferences	7,732	-	7,732
Training	1,675	-	1,675
Equipment	1,100	-	1,100
Miscellaneous	628	-	628
<i>Total Expenses</i>	<u>\$ 2,742,438</u>	<u>\$ 121,600</u>	<u>\$ 2,864,038</u>

The accompanying notes are an integral part of the financial statements.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (183,754)	\$ (1,114,233)
Adjustments to reconcile net assets to net cash provided by operating activities		
Realized gain on investments	(52,862)	(93,818)
Unrealized loss on investments	(234,716)	217,350
Change in:		
Accrued interest receivable	(53,882)	(55,149)
Accounts payable	8,013	(3,787)
Due to Oregon State Bar	(16,585)	(17,842)
Grants payable	(1,375)	62
	<u>(535,161)</u>	<u>(1,067,417)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of securities	(1,025,814)	(1,026,964)
Proceeds from sale of securities	2,417,069	1,649,742
	<u>1,391,254</u>	<u>622,778</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	856,093	(444,639)
CASH AND CASH EQUIVALENTS, Beginning of year	295,832	740,471
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 1,151,925</u>	<u>\$ 295,832</u>
CASH AND CASH EQUIVALENTS		
Unrestricted	\$ 713,311	\$ 243,798
Restricted	438,614	52,034
Total	<u>\$ 1,151,925</u>	<u>\$ 295,832</u>

The accompanying notes are an integral part of the financial statements.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Oregon Law Foundation (the Foundation) was created in 1981 by the Oregon State Bar's Board of Governors as a separate non-profit corporation to serve as a vehicle to accomplish the worthwhile objectives of the legal profession not otherwise served by the Oregon State Bar. The objectives of the Foundation are: (1) to support access to justice in Oregon by obtaining and distributing funds to provide legal services to persons of lesser means; (2) to promote diversity in the legal profession; and (3) to educate the public about the law.

Basis of Accounting

The financial statements of the Foundation are prepared on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

Net Assets

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

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a grant reserve and a rainy day reserve.

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

New Revenue Recognition Accounting Pronouncement

FASB Accounting Standards Codification Topic 606, Revenue from Contracts with Customers, as amended, supersedes or replaces nearly all GAAP revenue recognition guidance. These standards establish a new contract and control-based revenue recognition model, change the basis for deciding when revenue is recognized over time or at a point in time, and expand disclosures about revenue. There have been no changes to the presentation of the financial statements resulting from this pronouncement.

Support and Revenue

Revenue is generally available for unrestricted use, unless specifically restricted by a donor or grantor. IOLTA income is recognized as unrestricted support.

For the public's protection, the Oregon Supreme Court requires that all funds of a client which are held by an attorney must be deposited in a trust account separate from the attorney's and must be kept available for immediate withdrawal. Because most clients' funds which come into the hands of attorneys are relatively small in amount or are to be held for relatively short periods of time, it is not feasible for attorneys to establish a separate account for each client or to invest each client's funds to earn interest. The cost of administering these accounts would be greater than the amount of interest which would be generated. For this reason, client funds had traditionally been held in a common trust checking account on which the depository bank paid no interest.

OREGON LAW FOUNDATION

(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS (Continued)

YEARS ENDED DECEMBER 31, 2019 AND 2018

ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Support and Revenue (Continued)

As an alternative approved by the Oregon Supreme Court, as of May 1, 1989, attorneys are required to deposit clients' common trust funds in NOW (Negotiable Order of Withdrawal) accounts which earn interest. The interest income earned on these accounts is transferred to the Foundation for use in fulfilling its objectives since individual clients and their attorneys have no property interest in the income generated by these common trust accounts. This program approved by the Court is known as IOLTA, which stands for Interest on Lawyer Trust Accounts.

Donor restricted contributions of cash and other assets that limit the use according to donor stipulations are reported as donor restricted support. Contributions with time or purpose restrictions are reported in the statement of activities as net assets released from restriction when time or purpose restrictions are met. Restricted contributions received in the same year in which the restrictions are met are recorded as released from restriction at the time of receipt. When a donor stipulates that the contribution is permanent, the Foundation is limited to spending only the earnings generated by the permanently restricted amount.

Cash and Cash Equivalents - Restricted and Unrestricted

The Foundation considers all cash in checking and money market accounts to be cash equivalents. Restricted cash equivalents consist of money market accounts held in donor restricted investment portfolios.

Concentrations of Credit Risk

The Foundation maintains cash balances and other liquid investments with financial institutions located in Oregon. Cash balances are insured by the Federal Deposit Insurance Corporation up to legal limits. During 2019 and 2018, the balances in such accounts at times were in excess of FDIC insurance. The Foundation has not experienced any losses from their accounts and does not believe they are exposed to significant risk.

Investments

The Foundation carries all investments in debt securities and investments in equity securities with readily determinable fair values at fair value in the statement of financial position. Investment income includes realized and unrealized gains and losses. Realized gains and losses from the sale of investments are computed based on the difference between the proceeds received and the carrying value of the asset. Unrealized gains and losses result from changes in the fair value of investments excluding income accruals and asset value impairments. Investment income and losses are shown on the statement of activities as a change in net assets without donor restriction unless their use is restricted by explicit donor-imposed stipulations or by law.

Income Taxes

The Foundation is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from state income taxes. Accordingly, no provision for income taxes is reflected in these financial statements.

OREGON LAW FOUNDATION**(A Nonprofit Corporation)****NOTES TO FINANCIAL STATEMENTS (Continued)****YEARS ENDED DECEMBER 31, 2019 AND 2018**

ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Income Taxes (Continued)*

The Foundation follows the provisions Accounting Standards Codification (ASC) Accounting for Uncertainty in Income Taxes 740. ASC 740 prescribes a threshold for determining when an income tax benefit can be recognized, which is a higher threshold than the one imposed for claiming deductions on income tax returns. ASC 740 does not have any significant impact on the Foundation's financial statements.

The Foundation's federal and state income tax returns are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those tax returns. In general, the federal and state income tax returns have a three year statute of limitations. The Foundation would recognize accrued interest and penalties associated with uncertain tax provisions, if any, as part of the income tax provision.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting service of the Foundation. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and benefits which are allocated based on estimates of the benefit received by the program or supporting service. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated to the program and supporting services benefited.

Use of Estimates

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

LIQUIDITY AND AVAILABILITY

Financial assets are available for general expenses, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position are comprised of the following:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 1,151,925	\$ 295,832
Investments	3,385,859	4,489,535
Accrued interest receivable	243,279	189,397
	<u>4,781,063</u>	<u>4,974,764</u>
Donor restricted	(2,537,363)	(3,801,389)
Board designated	(954,355)	(730,451)
	<u>\$ 1,289,345</u>	<u>\$ 442,924</u>

OREGON LAW FOUNDATION**(A Nonprofit Corporation)****NOTES TO FINANCIAL STATEMENTS (Continued)****YEARS ENDED DECEMBER 31, 2019 AND 2018**

LIQUIDITY AND AVAILABILITY (Continued)

The Foundation has donor restricted endowment funds totaling \$571,511, and \$540,970 at December 31, 2019 and 2018, respectively. Income from donor restricted endowments is available for general use.

The Foundation also reported donor assets with purpose restrictions totaling \$1,965,852 and \$3,260,419 at December 31, 2019 and 2018, of which \$1,960,085 and \$3,255,936, respectively, were restricted for use in foreclosure prevention or for community redevelopment. In addition, \$5,767 and \$4,483 restricted for use in Opportunities for Law in Oregon grants was reported at December 31, 2019 and 2018, respectively. Donor restricted endowment funds and net assets with purpose restrictions are not available for general expenditure.

As part of the Foundation's liquidity management plan, cash in excess of daily requirements is invested in FDIC insured savings and loan institutions, CDs, money market funds and short-term government securities. The Board endeavors to maintain cash equivalent reserves equaling no less than thirty percent of the annual grant award. This amount was \$530,250 and \$366,750 at December 31, 2019 and 2018, respectively. In addition, the Board has determined revenues in excess of one hundred percent of the grant revenues be set aside for long-term investment in growth and income securities. Total funds designated as a rainy-day reserve were \$424,105 and \$363,701 at December 31, 2019 and 2018, respectively.

INVESTMENTS

The Foundation follows Accounting Standards Codification (ASC) 820-10 which defines fair value and establishes a framework for measuring fair value in generally accepted accounting principles. ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer the liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC 820-10 distinguishes three levels of inputs that may be utilized when measuring fair value including level 1 inputs (using quoted prices in active markets for identical assets or liabilities), level 2 inputs (using inputs other than level 1 prices such as quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability) and level 3 inputs (unobservable inputs supported by little or no market activity based on our own assumptions used to measure assets and liabilities).

A financial asset or liability's classification within the above hierarchy is determined based on the lowest level input that is significant to the fair value measurement.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS (Continued)
YEARS ENDED DECEMBER 31, 2019 AND 2018

INVESTMENTS (Continued)

Investments held by the Foundation at December 31, 2019 are summarized as follows:

	<i>Level 1</i>	<i>Total Carrying Value/ Fair Value</i>	<i>Cost</i>
<i>Without Donor Restrictions</i>			
Equities	\$ 345,379	\$ 345,379	\$ 323,666
Fixed income	508,884	508,884	504,958
	854,263	854,263	828,624
<i>With Donor Restrictions</i>			
Equities	576,934	576,934	385,187
Fixed income	1,954,662	1,954,662	1,933,595
	2,531,596	2,531,596	2,318,782
<i>Total</i>	\$ 3,385,859	\$ 3,385,859	\$ 3,147,406

Investments held by the Foundation at December 31, 2018 are summarized as follows:

	<i>Level 1</i>	<i>Total Carrying Value/ Fair Value</i>	<i>Cost</i>
<i>Without Donor Restrictions</i>			
Equities	\$ 254,103	\$ 254,103	\$ 260,805
Fixed income	401,728	401,728	398,275
Mutual Funds	36,798	36,798	36,804
	692,629	692,629	695,884
<i>With Donor Restrictions</i>			
Equities	503,000	503,000	465,472
Fixed income	2,870,122	2,870,122	2,900,814
Mutual funds	423,784	423,784	423,707
	3,796,906	3,796,906	3,789,993
<i>Total</i>	\$ 4,489,535	\$ 4,489,535	\$ 4,485,877

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS (Continued)
YEARS ENDED DECEMBER 31, 2019 AND 2018

INVESTMENTS (Continued)

The following schedule summarizes the investment return in the statement of activities:

	2019		
	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
Interest and dividends, net of fees	\$ 20,972	\$ 67,643	\$ 88,615
Realized gains (losses)	(11)	52,873	52,862
Unrealized gains (losses)	56,958	177,758	234,716
	77,919	298,274	376,193
Recognized as unrestricted	298,274	(298,274)	-
	<u>\$ 376,193</u>	<u>\$ -</u>	<u>\$ 376,193</u>
	2018		
	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
Interest and dividends, net of fees	\$ 18,064	\$ 91,967	\$ 110,031
Realized gains	13,717	80,101	93,818
Unrealized gains (losses)	(46,903)	(170,447)	(217,350)
	(15,122)	1,621	(13,501)
Recognized as unrestricted	(30,541)	30,541	-
	<u>\$ (45,663)</u>	<u>\$ 32,162</u>	<u>\$ (13,501)</u>

DONOR RESTRICTED ENDOWMENT

Donor restricted endowment funds consist of contributions received from corporations, foundations and individuals restricted for investment in perpetuity to continue the mission of the Oregon Law Foundation. Income generated by these assets, unless restricted by the donor, can be used to support the operating activities of the Oregon Law Foundation.

The Oregon Law Foundation follows the Uniform Management of Institutional Fund Act (UMIFA), enacted by the state of Oregon and its own governing documents. The Board has interpreted the law as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Oregon Law Foundation retains in perpetuity (a) the original value of gifts donated to the permanent endowment, and (b) the original value of subsequent gifts to the permanent endowment. In the absence of donor restrictions, the net appreciation on a donor restricted endowment fund is spendable under UMIFA.

OREGON LAW FOUNDATION
(A Nonprofit Corporation)
NOTES TO FINANCIAL STATEMENTS (Continued)
YEARS ENDED DECEMBER 31, 2019 AND 2018

DONOR RESTRICTED ENDOWMENT (Continued)

Changes in donor restricted endowments for the year ended December 31, 2019 and 2018 were as follows:

	<u>2019</u>	<u>2018</u>
Endowment net assets, beginning of year	\$ 540,970	\$ 571,511
Investment return:		
Investment income	17,455	19,307
Investment expenses	(7,036)	(6,778)
Net appreciation - realized and unrealized	<u>169,926</u>	<u>(43,070)</u>
Total investment return	721,315	540,970
Appropriation of expenditures	<u>(149,804)</u>	<u>-</u>
Endowment net assets, end of year	<u><u>\$ 571,511</u></u>	<u><u>\$ 540,970</u></u>

From time to time, certain donor restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). We have interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At December 31, 2019, funds with original gift values of \$540,970, fair values of \$723,180, and deficiencies of \$182,210 were reported in net assets with donor restrictions.

OREGON STATE BAR ADMINISTRATIVE SERVICES

A portion of the Foundation's administration is provided by employees of the Oregon State Bar. Additionally, the Oregon State Bar provides office space, furniture and equipment use to the Foundation. The Oregon State Bar assesses the Foundation an administrative fee for these services. Such amounts are negotiated on an annual basis and are approved by the Foundation's Board of Directors. Amounts paid by the Foundation for these services were \$34,067 and \$33,073 for the years ended December 31, 2019 and 2018, respectively.

RELATED PARTY TRANSACTIONS

The Foundation conducts business with the Campaign for Equal Justice, a related party organization which also funds organizations that provide legal assistance to low income individuals. The Foundation's president or designee serves on the board of Campaign for Equal Justice. The Foundation's transactions include grant allocations of \$30,000 and \$22,500 for 2019 and 2018, respectively, and other expenses of \$1,000 and \$-0- for 2019 and 2018, respectively.

OREGON LAW FOUNDATION

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NOTES TO FINANCIAL STATEMENTS (Continued)

YEARS ENDED DECEMBER 31, 2019 AND 2018

ASSETS RELEASED FROM RESTRICTION

Settlement Funds

During 2016, the Foundation was awarded \$4,789,913 as a result of a class action lawsuit against the Bank of America. These funds may only be used to provide services for foreclosure prevention or for community redevelopment. During 2019 and 2018, earnings on these funds totaled \$117,929 and \$32,163, respectively, and \$1,067,680 and \$949,675, respectively, was distributed to various organizations to provide services under this restricted purpose.

Fiscal Sponsorship

The Foundation provides fiscal sponsorship services for the Oregon State Bar for the Oregon State Bar Diversity and Inclusion Department's recruiting and retention program titled Opportunities for Law in Oregon (OLIO), which began in 2013. Under this agreement, the Foundation receives revenues and disburses grants to the Oregon State Bar.

During 2019 and 2018, the amounts received for the OLIO program totaled \$55,885 (less \$372 of payment processing fees) and \$49,123, respectively, and the amount of grants awarded totaled \$58,169 and \$44,640, respectively.

SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 6, 2020, the date on which the financial statements were available to be issued. As a result of the recent coronavirus pandemic (COVID-19), numerous sectors of the economy are suffering damage and the long-term economic and business consequences of this remain unknown. The extent to which this will impact the Foundation is uncertain.

On April 27, 2020, the Foundation issued a promissory note (the Note) to a bank for \$37,500. The Note bears interest at 1% per annum and is payable in equal monthly payments over 18 months beginning November 27, 2020. The Note is also fully guaranteed by the U.S. Small Business Administration under the Paycheck Protection Program (PPP) created by the Coronavirus Aid, Relief, and Economic Security Act of March 2020. Other terms of the Note and PPP provide for the Note to be forgiven under certain conditions, particularly if the Foundation maintains its payroll at historical levels.

Management expects the Foundation will meet the conditions that will lead to forgiveness of the entire loan.