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Form 990 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. By law, the IRS generally cannot redact the information on the form. ▶ Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2013 Open to Public Inspection
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A For the 2013 calendar year, or tax year beginning 09-01-2013 , 2013, and ending 08-31-2014			
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization American Bar Association Fund for Justice & Education		D Employer identification number 36-6110299
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) 321 N Clark St	Room/suite	E Telephone number (312) 988-5000
	City or town, state or province, country, and ZIP or foreign postal code Chicago, IL 60654		G Gross receipts \$ 68,647,749
	F Name and address of principal officer Jack Rives 321 N Clark St Chicago, IL 60654		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀(Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶	
J Website: ▶ http //www.americanbar.org/fje			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1961	M State of legal domicile IL

Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities The Fund for Justice Education FJE was created to support the American Bar Associations ABA law-related and public service education programs		
	2 Check this box <input type="checkbox"/> 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	39
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	39
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	320
	6 Total number of volunteers (estimate if necessary)	6	250
	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 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 53,140,288	Current Year 50,991,394
	9 Program service revenue (Part VIII, line 2g)	5,745,425	5,828,013
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-36,736	1,077,135
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	464,671	119,177
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	59,313,648	58,015,719
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,592,611
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		31,559,855	30,420,447
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25)		1,072,906	
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		29,639,074	26,019,444
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		66,791,540	61,325,929
19 Revenue less expenses Subtract line 18 from line 12		-7,477,892	-3,310,210
Net Assets or Fund Balances		Beginning of Current Year	
	20 Total assets (Part X, line 16)	22,901,558	24,702,609
	21 Total liabilities (Part X, line 26)	3,797,913	5,829,899
	22 Net assets or fund balances Subtract line 21 from line 20	19,103,645	18,872,710

Part II	Signature Block
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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					2015-04-14	
	Signature of officer				Date	
Paid Preparer Use Only					Jack Rives Executive Director	
	Type or print name and title					
	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed
	Firm's name 				PTIN	
	Firm's address 				Firm's EIN 	
					Phone no	

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

Part III

Statement of Program Service Accomplishments

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

☐

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1

Briefly describe the organization's mission

The Fund for Justice Education FJE was created to support the American Bar Associations ABA law-related and public service education programs

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 \$ 37,047,689 including grants of \$ 3,164,115) (Revenue \$)

The American Bar Association Rule of Law Initiative ABA ROLI is an international development program that promotes the rule of law by working with in-country partners to build sustainable institutions and societies that deliver justice, foster economic opportunity and ensure respect for human dignity ABA ROLI implements legal technical assistance programs in roughly 60 countries in Africa, Asia and the Pacific, Europe and Eurasia, Latin America and the Caribbean, and the Middle East and North Africa Over the course of a given year, ABA ROLI implements an average of 100 distinct programs, often more than one in a given country, most of which are concentrated in one of seven thematic areas including Access to Justice and Human Rights, Anti Corruption and Public Integrity, Criminal Law Reform and Anti Human Trafficking, Judicial Reform, Legal Education Reform and Civic Education, Legal Profession Reform, and Womens Rights Sch O

4b

(Code) (Expenses \$ 3,453,823 including grants of \$ 563,866) (Revenue \$)

Through the Centers National Child Welfare Resource Center on Legal and Judicial Issues, NRCLJI training and technical assistance were provided to over 30 states on a broad range of topics, including Continuous Quality Improvement CQI efforts for state and tribal Court Improvement Projects CIPand substantive topics covering child safety, court performance measurement, improving educational outcomes for youth in foster care, improving legal representation for children and parents, and a variety of Tribal issues NRCLJI also hosted a monthly webinar series on CQI for CIPs around a variety of topics Sch O

4c

(Code) (Expenses \$ 808,066 including grants of \$ 1,000) (Revenue \$)

The mission of the Council on Legal Education Opportunity CLEO is to increase the number of lawyers from diverse backgrounds by expanding opportunities for persons from minority, low-income, and disadvantaged communities to attend law school, graduate, and pass the bar examination For more than 45 years, the CLEO Six-week Pre-law Summer Institute, a rigorous, residential program to prepare students for a successful law school experience, has remained the core component of the CLEO program In 2013, 79 students participated in two institutes held at The University of Mississippi School of Law and Georgia State University College of Law Seventy-six students completed the institutes Eighty-nine percent enrolled in 45 ABA-accredited law schools across the country Sch O

4d

Other program services (Describe in Schedule O)

(Expenses \$ 6,028,061 including grants of \$ 1,157,057) (Revenue \$)

4e








Total program service expenses

47,337,639

Form 990 (2013)

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 	Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	449	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
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.	320	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
b	AM, AJ, BA, BY, CH, CG, EC, EG, ES, GG, GV, HA, JO, KZ, KG, LY, MK, ML, MX, MD, MO, PK, PM, PE, RP, RS, TI, TH, TS, TU, UP, ZA If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?	Yes	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i>		

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ▶William Phelan 321 N Clark St Chicago, IL 60654 (312) 988-5000

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

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** 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

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

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

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

[illegible]

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)		2,727,679	138,820

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 ▶8

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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>	4 Yes	
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>	5	No

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d	3,365,000			
	e	Government grants (contributions) 1e	37,270,733			
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	10,355,661			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f	50,991,394			
Program Service Revenue	2a	Meeting Fees	1,480,784	1,480,784		
	b	Publication Revenue	383,184	383,184		
	c	Accreditation Fees	3,964,045	3,964,045		
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f	5,828,013			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	656			656
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties	104,213			104,213
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)	1,076,479			1,076,479
	8a	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				
	9a	Gross income from gaming activities See Part IV, line 19				
	b	Less direct expenses				
	c	Net income or (loss) from gaming activities				
	10a	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				
	11a	Other Income	14,964			14,964
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d	14,964			
	12	Total revenue. See Instructions	58,015,719	5,828,013		1,196,312

Part IX

Statement of Functional Expenses

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

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

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	1,329,064	1,329,064		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	286,150	286,150		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	3,270,824	3,270,824		
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	1,612,574	1,170,225	415,258	27,090
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	19,752,319	14,151,405	5,117,737	483,177
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,462,393	1,055,297	365,435	41,661
9	Other employee benefits.	5,895,133	4,176,923	1,576,081	142,130
10	Payroll taxes.	1,698,028	1,211,473	445,680	40,875
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	0			
c	Accounting.	0			
d	Lobbying.	0			
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	10,178,875	8,517,479	1,658,201	3,195
12	Advertising and promotion.	654,761	411,357	144,267	99,137
13	Office expenses.	1,420,207	1,055,098	315,312	49,797
14	Information technology.	49,331	49,291	40	
15	Royalties.	4,698	4,298	400	
16	Occupancy.	1,168,470	1,065,103	103,367	
17	Travel.	8,068,614	6,118,968	1,907,654	41,992
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	1,877,274	1,559,014	298,518	19,742
20	Interest.	251		251	
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	865		865	
23	Insurance.	70,509	9,086	61,424	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	Facilities Expenses	712,129	588,020		124,110
b	Miscellaneous Operating Expenses	1,813,460	1,308,564	504,896	
c					
d					
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e.	61,325,929	47,337,639	12,915,386	1,072,906
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			2,264,447	1	5,169,189
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			9,345,487	4	6,712,650
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			94,138	8	96,901
	9	Prepaid expenses and deferred charges				9	74,694
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	250,310			
	b	Less accumulated depreciation	10b	7,275		10c	243,035
	11	Investments—publicly traded securities			11,197,486	11	12,406,140
	12	Investments—other securities See Part IV, line 11				12	
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11				15	
16	Total assets. Add lines 1 through 15 (must equal line 34)			22,901,558	16	24,702,609	
Liabilities	17	Accounts payable and accrued expenses			497,542	17	528,893
	18	Grants payable				18	
	19	Deferred revenue			2,538,087	19	5,292,812
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				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			762,284	25	8,194
	26	Total liabilities. Add lines 17 through 25			3,797,913	26	5,829,899
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			8,886,333	27	7,660,668
	28	Temporarily restricted net assets			3,335,794	28	4,322,024
	29	Permanently restricted net assets			6,881,518	29	6,890,018
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			19,103,645	33	18,872,710
	34	Total liabilities and net assets/fund balances			22,901,558	34	24,702,609

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	58,015,719
2	Total expenses (must equal Part IX, column (A), line 25)	2	61,325,929
3	Revenue less expenses Subtract line 2 from line 1	3	-3,310,210
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	19,103,645
5	Net unrealized gains (losses) on investments	5	567,010
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2,512,265
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	18,872,710

Part XII Financial Statements and Reporting

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

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

2013

Open to Public Inspection

SCHEDULE A

(Form 990 or 990EZ)

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. ▶ See separate instructions.
- ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

Name of the organization American Bar Association Fund for Justice & Education	Employer identification number 36-6110299
--	---

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 11, 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)
- 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 organization that normally receives (1) more than 33¹/₃% 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 33¹/₃% 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)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11

☒

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 that describes the type of supporting organization and complete lines 11e through 11h

a

☒

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated
- e

☒

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		No
11g(ii)		No
11g(iii)		No

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A) American Bar Association	360723150	9	Yes		Yes		Yes		0
Total									

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV)						
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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	0 %	
15 Public support percentage for 2012 Schedule A, Part II, line 14	15		
16a 33 1/3% support test—2013. 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—2012. 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—2013. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶	
b 10%-facts-and-circumstances test—2012. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		▶	

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	0 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. 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

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b**
▶ **Attach to Form 990.** ▶ **See separate instructions.** ▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization American Bar Association Fund for Justice & Education	Employer identification number 36-6110299
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Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

Conservation Easements. Complete if the organization answered "Yes" to 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 (e g , recreation or education) ☐ Preservation of an 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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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, and enforcing conservation easements during the year ▶ _____

7

Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

1a

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

b

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

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

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

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

Part III

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

- 3
- Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations
- 4
- Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5
- During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?
- ☐ Yes

☐ No

Part IV

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

- 1a
- Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
- ☐ Yes

☐ No
- b
- If "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- 2a
- Did the organization include an amount on Form 990, Part X, line 21?
- ☐ Yes

☒ No
- b
- If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII
- ☐

Part V

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	10,599,851	9,728,735	8,837,086		
b Contributions	9,500	2,000	162,067		
c Net investment earnings, gains, and losses	1,443,145	923,250	819,572		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	125,838	54,134	89,990		
g End of year balance	11,926,658	10,599,851	9,728,735		

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

Board designated or quasi-endowment

14 000 %

b

Permanent endowment

58 000 %

c

Temporarily restricted endowment

28 000 %
- The percentages in 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

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

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' to 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 | | 15,310 | 7,275 | 8,035 |
| e Other | | 235,000 | | 235,000 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 243,035 |
- Schedule D (Form 990) 2013

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

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.

Return Reference	Explanation
V 4	FJE uses the endowment funds to provide support to public service organizations related to the field of law
X 2	The ABA and FJE are qualified under the US Internal Revenue Code Code as tax-exempt organizations or, in the case of FJE, as a tax-exempt fund, and are exempt from tax on income related to their tax-exempt purposes under Section 501a of the Code. The ABA is exempt from income tax as an association described in Section 501c6 of the Code. FJE is exempt under Section 501c3.
X	FJE and other organizations do not have any material unrelated business income. Accordingly, no provision for income taxes has been made in the consolidated financial statements for the fiscal years ended August 31, 2014 and 2013.
X	There are no amounts of interest and penalties associated with the federal tax matters that are recognized in the ABA's consolidated financial statements for the fiscal years ended August 31, 2014 and 2013.

[illegible]

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
American Bar Association Fund for Justice & Education

Employer identification number
36-6110299

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	35	338			37,002,338
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	35	338			37,002,338

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)	See Add'l Data								
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3

Enter total number of other organizations or entities ▶

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐

Yes

☒

No

Part V

Supplemental Information
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
Part I Line 2	FJE has recipient monitoring procedures in place to ensure adequate control of funds that are awarded. These procedures include review of grantee financial and narrative reports, periodic on-site monitoring of grantee programs and financial operation, review of cash management procedures to minimize the cash on hand by recipients, and the review and appropriate follow-up on recipient audits including any deficiencies noted.

990 Schedule F, Supplemental Information

Return Reference	Explanation
Part I Line 2	Grant recipients typically are selected in consultation with the funding agency and the local partnering groups. The funding agency, typically a US government agency such as USAID, approves or has the right to disapprove all foreign sub-grantees.

Additional Data

Software ID: 13000230
Software Version: 13.6.0.0
EIN: 36-6110299
Name: American Bar Association Fund for Justice & Education

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Central America and the Caribbean	5	23	Program Services	Legal Reform	2,703,498
East Asia and the Pacific	4	84	Program Services	Legal Reform	7,854,681
Europe	3	14	Program Services	Legal Reform	1,403,145

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Middle East and North Africa	5	37	Program Services	Legal Reform	8,324,770
North America	1	13	Program Services	Legal Reform	1,488,022
Russia and the Newly Independent States	9	66	Program Services	Legal Reform	6,203,625

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
South America	1	6	Program Services	Legal Reform	1,433,104
South Asia	1	2	Program Services	Legal Reform	587,268
Sub-Saharan Africa	6	93	Program Services	Legal Reform	7,004,225

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	474,214	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	287,631	Wire Transfer			
		East Asia and the Pacific	Legal Aid	200,405	Wire Transfer			
		Europe	Legal Aid	128,663	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	Legal Aid	111,144	Wire Transfer			
		East Asia and the Pacific	Legal Aid	101,600	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	90,976	Wire Transfer			
		East Asia and the Pacific	Legal Aid	78,624	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Middle East and North Africa	Legal Aid	77,790	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	77,335	Wire Transfer			
		Middle East and North Africa	Legal Aid	73,500	Wire Transfer			
		East Asia and the Pacific	Legal Aid	70,100	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	Legal Aid	68,807	Wire Transfer			
		East Asia and the Pacific	Legal Aid	66,807	Wire Transfer			
		East Asia and the Pacific	Legal Aid	57,021	Wire Transfer			
		Middle East and North Africa	Legal Aid	52,663	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Middle East and North Africa	Legal Aid	51,993	Wire Transfer			
		East Asia and the Pacific	Legal Aid	48,072	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	46,800	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	45,970	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	43,400	Wire Transfer			
		Middle East and North Africa	Legal Aid	43,352	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	42,886	Wire Transfer			
		East Asia and the Pacific	Legal Aid	41,897	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Russia and the Newly Independent States	Legal Aid	41,388	Wire Transfer			
		East Asia and the Pacific	Legal Aid	37,477	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	36,065	Wire Transfer			
		Middle East and North Africa	Legal Aid	34,752	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	Legal Aid	34,291	Wire Transfer			
		East Asia and the Pacific	Legal Aid	33,873	Wire Transfer			
		South Asia	Legal Aid	31,310	Wire Transfer			
		East Asia and the Pacific	Legal Aid	30,571	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	Legal Aid	30,536	Wire Transfer			
		North America	Legal Aid	28,712	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	28,425	Wire Transfer			
		East Asia and the Pacific	Legal Aid	28,071	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	Legal Aid	27,398	Wire Transfer			
		South Asia	Legal Aid	25,460	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	24,999	Wire Transfer			
		East Asia and the Pacific	Legal Aid	24,374	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	21,684	Wire Transfer			
		Middle East and North Africa	Legal Aid	20,806	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	20,490	Wire Transfer			
		Middle East and North Africa	Legal Aid	20,478	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	18,876	Wire Transfer			
		Europe	Legal Aid	17,801	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	16,818	Wire Transfer			
		Europe	Legal Aid	15,810	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	15,503	Wire Transfer			
		East Asia and the Pacific	Legal Aid	15,355	Wire Transfer			
		East Asia and the Pacific	Legal Aid	15,300	Wire Transfer			
		Europe	Legal Aid	15,210	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Russia and the Newly Independent States	Legal Aid	15,000	Wire Transfer			
		Middle East and North Africa	Legal Aid	14,626	Wire Transfer			
		East Asia and the Pacific	Legal Aid	14,506	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	14,500	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe	Legal Aid	14,243	Wire Transfer			
		East Asia and the Pacific	Legal Aid	13,481	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	13,000	Wire Transfer			
		East Asia and the Pacific	Legal Aid	12,943	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe	Legal Aid	12,631	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	12,500	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	12,500	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	12,100	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Sub-Saharan Africa	Legal Aid	12,000	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	11,750	Wire Transfer			
		Russia and the Newly Independent States	Legal Aid	11,750	Wire Transfer			
		East Asia and the Pacific	Legal Aid	10,000	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	10,000	Wire Transfer			
		East Asia and the Pacific	Legal Aid	10,000	Wire Transfer			
		Europe	Legal Aid	9,985	Wire Transfer			
		East Asia and the Pacific	Legal Aid	9,583	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	8,473	Wire Transfer			
		South Asia	Legal Aid	7,835	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	7,516	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	6,812	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		East Asia and the Pacific	Legal Aid	6,400	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	6,000	Wire Transfer			
		Sub-Saharan Africa	Legal Aid	6,000	Wire Transfer			
		Europe	Legal Aid	5,090	Wire Transfer			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Russia and the Newly Independent States	Legal Aid	5,000	Wire Transfer			

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
American Bar Association Fund for Justice & Education

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

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

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number
36-6110299

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
See Additional Data Table							

2

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

13

3

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

2

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance
(1) Educational Assistance	65	286,150			

Part IV

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

Return Reference	Explanation
Part I Line 2	The FJE has recipient monitoring procedures in place to ensure adequate control of funds that are awarded. These procedures include the review of grantee financial and narrative reports, periodic on-site monitoring of grantee programs and financial operation, review of cash management procedures to minimize the cash on hand by recipients, and the review and appropriate follow-up on recipient audits including any deficiencies noted.
Part I Line 2	Grant recipients typically are selected in consultation with the funding agency.
Part I Line 2	The majority of the scholarships are paid directly to the colleges and universities that the award winners are attending. The remaining awards are paid as stipends to under-represented law students pursuing unpaid clerkships with judges. The stipends for clerkships are taxable to the grantee.

Additional Data

Software ID: 13000230
Software Version: 13.6.0.0
EIN: 36-6110299
Name: American Bar Association Fund for Justice & Education

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Appellate Judges Education Institute PO Box 750112 Dallas,TX 752750116	92-0188525	501c3	122,666				Legal Aid

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
American Tax Policy Institute 1156 15th St Nw Ste 900 Washington,DC 20005	52-1660704	501c3	50,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Legal Aid of Arkansas Inc 714 S Main Jonesboro, AR 72401	71-0611874	501c3	15,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Legal Aid Society of Orange County 2101 N Tustin Ave Santa Ana, CA 92705	95-1994337	501c3	15,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Loyola University New Orleans 7214 St Charles Avenue New Orleans, LA 70118	72-0408946	501c3	15,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Nebraska State Bar Association 635 South 14th Street Lincoln, NE 68508	47-0249952	501c3	15,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Univ of Detroit Mercy School of Law 4001 W McNichols Road Detroit, MI 482213038	38-1360586	501c3	15,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Vermont Bar Association PO Box 100 Montpelier, VT 05602	03-0285318	501c3	15,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Legal Aid of Nebraska 209 S 19th St Omaha, NE 68102	47-0483506	501c3	8,857				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Juvenile Law Center 1315 Walnut St Philadelphia, PA 19107	23-1976386	501c3	20,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
National Center for State Courts 300 Newport Ave Williamsburg, VA 23185	52-0914250	501c3	94,946				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
National Council of Juvenile & Family Court Judges PO Box 8970 Reno, NV 89507	36-2486896	501c3	354,424				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Education Law Center PA 1315 Walnut St Philadelphia, PA 19107	23-2581102	501c3	91,008				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Office of Court Administration TX 205 W 14th St Austin, TX 78701		115 State Agency	7,000				Legal Aid

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
State of Utah 350 S State St Salt Lake City, UT 84111		115 State Agency	7,000				Legal Aid

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
American Bar Association Fund for Justice & Education

Employer identification number
36-6110299

Part I	Questions Regarding Compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><input type="checkbox"/> First-class or charter travel</div> <div><input type="checkbox"/> Travel for companions</div> <div><input type="checkbox"/> Tax idemnification and gross-up payments</div> <div><input type="checkbox"/> Discretionary spending account</div> <div><input type="checkbox"/> Housing allowance or residence for personal use</div> <div><input type="checkbox"/> Payments for business use of personal residence</div> <div><input type="checkbox"/> Health or social club dues or initiation fees</div> <div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div>			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><input checked="" type="checkbox"/> Compensation committee</div> <div><input checked="" type="checkbox"/> Independent compensation consultant</div> <div><input type="checkbox"/> Form 990 of other organizations</div> <div><input checked="" type="checkbox"/> Written employment contract</div> <div><input checked="" type="checkbox"/> Compensation survey or study</div> <div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div>			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		No
b	Any related organization?	5b		No
	If "Yes," to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		No
b	Any related organization?	6b		No
	If "Yes," to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7		No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)Jack Rives Executive Director	(i) (ii)	1,009,746		450	25,350	1,425	1,036,971	
(2)Barry Currier Managing Director, Legal Ed	(i) (ii)	302,226		176		18,222	320,624	
(3)W Robert Boone Fmr Assoc Exec Dir ROLI	(i) (ii)	299,712		264	12,500	1,285	313,761	
(4)Scott Norberg Deputy Consultant	(i) (ii)	267,256		217	10,906	14,310	292,689	
(5)Daniel Stonecipher Regional Anti- Corruption Advisor, Asia	(i) (ii)	224,750		151		23,176	248,077	
(6)Paul Simonett Country Director, Asia Council	(i) (ii)	192,948		109	3,687	15,887	212,631	
(7)Melissa Hooper Country Director, Russia	(i) (ii)	168,650		90		8,004	176,744	
(8)Robert La Mont Country Director, Philippines	(i) (ii)	161,397		130		7,567	169,094	

Part III **Supplemental Information**

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

Return Reference	Explanation
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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
American Bar Association Fund for Justice & Education

Employer identification number
36-6110299

Return Reference	Explanation
Form 990, Part III, Line 4a	Our work is underpinned by our core principles, and is implemented in collaboration with host country partners, including judges, lawyers, bar associations, law schools, court administrators, legislatures, ministries of justice, human rights organizations and civil society members. ABA ROLI has roughly 700 professional staff working in the United States and abroad, including a cadre of short and long term expatriate volunteers who, since the programs inception, have contributed more than 200 million in pro bono legal technical assistance. In Africa, ABA ROLI has been active in combating sexual and gender-based violence, pre-trial detention and modern-day slavery, as well as training judges and other court personnel, and building the capacity of local civil society organizations to advocate for citizens rights.

Return Reference	Explanation
Form 990, Part III, Line 4a	<p>In Asia, ABA ROLI has assisted in the modernization of courts, combating trafficking in persons, criminal law reform, anti corruption efforts, and human rights protections. In Europe and Eurasia, ABA ROLIs activities have included promoting the rights of vulnerable populations, including LGBT, Roma, and domestic violence survivors, supporting the implementation of criminal law reforms, promoting access to justice, improving legal and civic education, supporting the development of a robust and responsive civil society, and advancing the professionalism of the judiciary and the bar. In Latin America and the Caribbean, ABA ROLI has been focusing on assisting local partners in their transitions to modern criminal justice systems, including through training of judges, attorneys, police, and law professors and students. ABA ROLI has also focused on building a culture of lawfulness and promoting reform of legal education and the legal profession. In the Middle East, ABA ROLI focuses on judicial and legal profession reform, legal education reform and civic education, promoting womens rights and combating corruption. More information about the ABA Rule of Law Initiatives work is available at www.abarol.org.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers Grandfamilies Project has produced several publications collaboratively with other national organizations including Making it Work Using the Guardianship Assistance Program GAP to Close the Permanency Gap for Children in Foster Care and Improving Foster Care Licensing Standards around the United States Using Research Findings to Effect Change, as well as continuously updating resources and legislation on the Grandfamilies State Law and Policy Resource Center Website, www.grandfamilies.org The Grandfamilies staff have conducted several trainings and provided technical assistance to assist many states with improving kinship policy and implementing the Kin Guardianship Assistance Program, and it will continue to do so in 2014</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>Center staff who worked on its Opening Doors for LGBTQ Youth in Foster Care Project have conducted training to improve outcomes and well-being for LGBTQ youth in foster care in several jurisdictions, including 250 judges, lawyers, social workers, health, mental health and child welfare professionals in DuPage County, IL 600 judges, lawyers, and social workers in Jefferson City, MO and 200 judges, lawyers and child welfare professionals at the Oklahoma Childrens Court Summit</p> <p>Opening Doors staff is scheduled to do similar training and technical assistance in IL and FL in 2014</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers Child and Adolescent Health Law Program, in collaboration with its Closed Circuit Television Child Witness Recording Project, developed a series of articles for the ABA Child Law Practice on working with child victims of abuse and neglect who have disabilities. In addition, the project provided training to over 500 attorneys and other advocates on Psychotropic Medication and Children in Foster Care through four state-based VT, CO, VA, and DC and one national DC training. The project also presented a webinar on the Health of Children in Foster Care jointly with the National Institute for Health Care Management that addressed trends in the health of children in foster care, including their unmet needs and disproportionate cost to the Medicaid program, a successful state and private sector partnership to improve services for the foster care population through Medicaid managed care, and laws that promote the health of children and youth who are in or aging out of foster care, including the Affordable Care Act.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers Polyvictimization and Trauma-Informed Legal Advocacy project presented trainings attended by over 300 attorneys, advocates, and other professionals for the National Court Appointed Special Advocates Association in Anaheim, CA the Child and Youth Law Forum in Rocky Hill, CT and the Equal Justice Conference in St Louis, MO The project also delivered a full day training on polyvictimization and trauma as a preconference to the Centers 15th ABA National Conference on Children and the Law</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers project on Improving Legal Representation for Parents Involved in the Child Welfare Court System hosted its Third National Conference for Parents Attorneys. The conference attracted nearly 300 attorneys from around the country who were fully engaged in learning from speakers and other conference participants about how they could provide high quality representation for their clients. The Project continued its work in Mississippi where there is no right to counsel for parents in these civil child protection cases. The Project assisted Mississippi in starting four pilot sites to provide attorneys for parents. In continuing its work with the Federal Region VI Court Improvement Directors Arkansas, Louisiana, New Mexico, Oklahoma, and Texas, project staff created the Indicators of Success Instrument to assist states in evaluating efforts to provide quality representation for parents. These states will be using the Indicators during 2014 and they will be distributed to other states by the end of 2014. The Project also organized its second Regional Leadership Forum focused on parent representation in Region IV Mississippi, North Carolina, South Carolina, Georgia, Tennessee, Alabama and Kentucky. The Project is now providing ongoing support to Region IV and Region VI states as they implement action plans developed at the regional meetings. The Project hopes to replicate this model in other regions.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Bar Youth Empowerment Project has a new director who joined the Center in June, and served most recently as a juvenile court magistrate in Texas for 12 years. This project has focused much of its work on the development of initiatives in Kansas and New Jersey to improve attendance and participation of foster children and youth in their dependency court hearings. Each state chose three counties for its pilot protocol. The project, with additional help from the Centers Resource Center project, trained stakeholders and youth in Kansas, and we will conduct training in New Jersey in February 2014. Each state will complete the collection of data on attendance and participation in mid to late 2014, with the intention of then implementing the child-participation in court protocol statewide. Thus far, each state believes that the data will show that improved youth engagement in court leads to greater well-being on the part of these youth, improved decision-making by the Court, and a faster track to foster child permanency in these cases.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers Legal Center for Foster Care and Education has had a busy and productive year, and continues to serve as the central clearinghouse of information on foster care and education. In this capacity, it releases bi-monthly Question and Answer Factsheets, including a widely-circulated one on the new amendment to the federal Family Education Rights and Privacy Act FERPA which allows for easier access to school records by child welfare agencies. The Legal Center for Foster Care and Education, in collaboration with the State Policy and Action Resource Center SPARC, authored an issue brief on the new federal Uninterrupted Scholars law and led a series of three webinars on this with a total of 750 attendees.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Legal Center also provides training and technical assistance around the country, in collaboration with the National Resource Center on Legal and Judicial Issues. Specifically, the Legal Center works closely with Connecticut, Delaware, Florida, Maryland, New York, Ohio, Pennsylvania, Texas, and Washington. Finally, the Legal Center facilitates a National Working Group on Foster Care and Education, a collaboration of 25 national organizations dedicated to improving education outcomes for children in foster care, and the Education Advisory Board, a group of 15 educational organizations that support this mission.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers ongoing Pennsylvania Permanency Barriers Project, which started in NY in 1989, reduces foster care stays and saves money in state and county funding. In 50 counties covering four states, this project has reduced the time 2500 children spent in foster care by an average of 11 months and has saved 25 million dollars in foster care costs. In the last year, the project has expanded to include providing targeted technical assistance in several PA counties. A significant focus of this has been helping the state implement concurrent planning across the state. The project will be assisting the state in implementing its new child abuse statutes by providing targeted training for child welfare attorneys.</p>

Return Reference	Explanation
Form 990, Part III, Line 4b	<p>The Centers flagship training program, Trial Skills for Child Welfare Attorneys, provides a full day hands on live event with a mixture of lecture, demonstration and role playing, allowing child welfare attorneys the opportunity to practice their trial skills</p> <p>In July the Center trained 30 attorneys at the Centers 15th National Conference. As a result of this training, the Center has been approached to provide this training in three states Arkansas, Virginia and South Carolina</p>

Return Reference	Explanation
Form 990, Part III, Line 4c	<p>CLEO also offers programs for secondary school, college, and law students. The Lawyers and Leaders In Training LLIT program is designed to inform low-income and ethnically diverse secondary school students about the many professional opportunities available to members of the legal profession and motivate them to pursue a legal career. This program is conducted in partnership with other national organizations such as the National Association of Women Judges, which coordinates the Color of Justice Program COJ in Alaska. Just the Beginning Foundation JTBF, which sponsors law camps around the country for high school students and the Marshall Brennan Constitutional Literacy Project.</p>

Return Reference	Explanation
Form 990, Part III, Line 4d	FJE conducts several other programs including an accreditation program The Council and the Accreditation Committee of the ABA Section of Legal Education and Admissions to the Bar are recognized by the US Department of Education DOE as the national accrediting agency for programs that lead to the first professional degree in law The law school accreditation process protects clients, the public and the courts by ensuring a sound legal education that prepares law students for admssion to the Bar

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	<p>The FJE is a fund of the American Bar Association ABA The Board and Officers of the FJE are the Board and Officers of the ABA and its membership is the same as that of the ABA The ABA House of Delegates elects the Board of Governors, the Officers, and the Chair of the House The House is designed to be the representative of the legal profession in the U S</p> <p>Members of the Association w ho register for the annual meeting elect six delegates-at-large ABA members of each state elect state delegates ABA members w ho belong to state and qualifying local bar associations also elect delegates, the number being dependent upon the number of ABA members and law yers in the respective state of the local association Association members of ABA sections, divisions and judicial conferences elect section division delegates</p>

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	Each section has a minimum of two delegates, with additional delegates dependent upon the number of members in each section. The US Virgin Islands Bar Association elects a delegate, and the Bar Associations of Guam and the Commonwealth of the Northern Mariana Islands share one elected rotating delegate. State, local and territorial bar associations elect delegates according to their own rules. Affiliated legal organizations, a certain percentage of whose membership must be members of the ABA, also elect delegates to the House according to their own rules. Former ABA Presidents and Chairs of the House are lifetime delegates. Former ABA Secretaries and Treasurers serve as delegates for three to five years following their term of office.

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	<p>The ABA House of Delegates also includes the Attorney General of the United States and the Director of the Administrative Office of the United States Courts or their designees. Current ABA Officers and current members of the Board of Governors also are delegates. Currently, the delegates in the House number 548. For purposes of election of the Board, the House is grouped into eighteen geographical districts. Governors serve staggered three year terms the House elects approximately one-third of the Board and the President-Elect at each annual meeting. The Board of Governors consists of one member from each of the 18 geographical districts, six section members-at-large, one judicial member-at-large, two young lawyer members-at-large, two women members-at-large, two minority members-at-large and one non-voting law student member-at-large.</p>

Return Reference	Explanation
Form 990, Part VI, Section A, Line 6	The President, Chair of the House, President-Elect, Immediate Past President, Secretary and Treasurer of the ABA are ex-officio members of the Board of Governors, and every third year the Treasurer-Elect and Secretary-Elect also are included in the Board of Governors. The House elects the Chair of the House for a two-year term in even-numbered years; every third year the House elects a Treasurer and Secretary a year in advance for three-year terms.

Return Reference	Explanation
Form 990, Part VI, Line 11b	Prior to filing the return with the IRS, it is reviewed by the organizations management and subject to review by the Audit Committee. The final Form 990 is shared on a secure website with all members of the Board prior to filing the return with the IRS, sufficiently in advance of the due date to allow Board members the opportunity to raise questions or concerns, if any.

Return Reference	Explanation
Form 990, Part VI, Line 12-14	Given the relationship between the ABA and FJE, the ABAs Conflict of Interest, Whistleblow er and Document Retention policies apply to FJE and FJE employees

Return Reference	Explanation
Form 990, Part VI, Line 12c	Each Board member received the Conflict of Interest COI questionnaire this year. All responses were reviewed by the Accounting team at the ABA. If a Board member discloses a conflict, the Board member must recuse themselves from any matter involving the disclosed conflict, and the recusal is noted in the minutes. Additionally, staff assigned to the Board of Governors distribute COI forms to Board members prior to each Board meeting and collect the completed COI forms.

Return Reference	Explanation
Form 990, Part VI, Line 15a	The top management position of the FJE is the Executive Director of the ABA FJE relies on the Compensation Committee of the ABA Board of Governors to review compensation information of comparable entities and the performance of the top management position and make a recommendation to the full ABA Board of Governors The ABA Board must approve the final compensation This process occurs every year and was last performed in calendar year 2014

Return Reference	Explanation
Form 990, Part VI, Line 15b	<p>FJE relies on the Compensation Committee of the ABA Board to review compensation information of comparable entities and performance of the officer and key employees. When other officer and key employee positions become vacant, the compensation is reviewed by the Associations Executive Director and Human Resources department based on the recommendation of the Compensation Committee. The ABA Board must approve the final compensation of the Executive Director of the ABA. This process occurs every year and was last performed in calendar year 2014. The Association President and the President Elect receive 100,000 and 50,000 respectively in compensation for their positions.</p>

Return Reference	Explanation
Form 990, Part VI, Line 19	The FJE Constitution Bylaws, business conduct standards, and the audited financial statements are available upon request or on the ABA website www.abanet.org

Return Reference	Explanation
Form 990, Part VII, Section A, Line 1A	All interested persons listed on Part VII of the return devote time to the American Bar Association, a related tax-exempt entity

Return Reference	Explanation
Form 990, Part VII, Section A, Line 1	Though this return is reporting on fiscal year August 31, 2014 activities, the compensation reported in Part VII is based on the Forms W-2 filed with the IRS for calendar year 2013

Return Reference	Explanation
Form 990, Part XI, Line 9	Interfund Transfers 3,468,753 Investment Income 367,919, Other Non-Operating 748,472 , Net Assets Released from restrictions 1,331,025 , Realized Gain on Sale of Investments 1,076,479, Temp Restricted Gifts/Pledges 1,075,851 , Temp Restricted Net Assets Released from restrictions 1,331,025, Temp Restricted Investment Income 1,241,405 ,Perm Restricted Gifts Pledges 8,500 , Pension Plan Allocation 1,462,393

Return Reference	Explanation
Form 990, Part IX, Line 11g	These other fees of 10,178,875 represent professional consulting fees

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
American Bar Association Fund for Justice & Education

Employer identification number
36-6110299

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) American Bar Association 321 N Clark Street Chicago, IL 60654 36-0723150	Public Service	IL	501c6		N/A		No
(2) American Bar Endowment 321 N Clark Street Chicago, IL 60654 36-2384321	Grants	IL	501c3	7	N/A		No
(3) American Bar Foundation 750 N Lake Shore Drive Chicago, IL 60611 36-6110271	Research	IL	501c3	7	N/A		No
(4) National Judicial College Judicial College Bldg MS358 Reno, NV 89557 94-2427596	Education	NV	501c3	7	N/A		No

Part III

Identification of Related Organizations Taxable as a Partnership

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

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

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) ABA Retirement Funds 321 N Clark Street Chicago, IL 60654 36-2550367	Benefit Plans	IL	ABA	C Corp					No

Part V

Transactions With Related Organizations

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

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

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

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

No

No

No

No

No

Yes

No

No

No

No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) National Judicial College	b	225,000	
(2) American Bar Association	o	28,955,805	
(3) American Bar Association	p	10,102,175	
(4) American Bar Endowment	c	3,365,369	

Schedule R (Form 990) 2013

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

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
------------------	-------------

Part V, Line 4b (990) - Authority over a Financial Account in a Foreign Country

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)?	
If "Yes," enter the name of the foreign country	
1	Armenia
2	Azerbaijan
3	Bahrain
4	Burundi
5	China
6	Congo (Kinshasa)
7	Ecuador
8	Egypt
9	El Salvador
10	Georgia
11	Guinea
12	Haiti
13	Jordan
14	Kazakhstan
15	Kyrgyzstan
16	Libya
17	Macedonia
18	Mali
19	Mexico
20	Moldova
21	Morocco
22	Pakistan
23	Panama
24	Peru
25	Philippines
26	Russia
27	Tajikistan
28	Thailand
29	Tunisia
30	Turkey
31	Ukraine
32	Zambia



Grant Thornton

Consolidated Financial Statements, Report of
Independent Certified Public Accountants

American Bar Association

August 31, 2014 and 2013

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Grant Thornton

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Grant Thornton LLP
175 W Jackson Boulevard, 20th Floor
Chicago, IL 60604-2687
T 312 856 0200
F 312 565 4719
GrantThornton.com
linkd in/GrantThorntonUS
twitter com/GrantThorntonUS

Board of Governors
American Bar Association

Report on the financial statements

We have audited the accompanying consolidated financial statements of the American Bar Association (the ABA), which comprise the consolidated statements of financial position as of August 31, 2014 and 2013, and the related consolidated statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the 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 consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ABA's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ABA's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness

of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the American Bar Association as of August 31, 2014 and 2013, 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

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying details of consolidated statements of financial position, details of consolidated statements of activities and changes in net assets, and functional details of consolidated statements of activities and changes in net assets are presented for purposes of additional analysis, rather than to present the financial position and statements of activities and changes in net assets of the individual entities, and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Grant Thornton LLP

Chicago, Illinois
February 6, 2015

American Bar Association
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
August 31,
(In thousands)

ASSETS		<u>2014</u>	<u>2013</u>
ASSETS			
Cash and cash equivalents		\$ 18,137	\$ 26,393
Accounts receivable, net		11,867	16,498
Inventory, net		4,042	3,754
Prepaid and other assets		2,974	3,744
Due from related parties		300	191
Long-term investments		325,846	282,127
Long-term investments held for a related party		255	240
Property and equipment			
Furniture and equipment		45,775	40,520
Leasehold improvements		23,887	25,404
Work in progress		360	3,445
Accumulated depreciation		<u>(52,165)</u>	<u>(49,638)</u>
Property and equipment, net		<u>17,857</u>	<u>19,731</u>
TOTAL ASSETS		<u>\$381,278</u>	<u>\$352,678</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable		\$ 8,313	\$ 10,834
Deferred revenue		58,073	58,522
Deferred rent abatement		21,191	18,483
Pension liability		63,768	59,499
Other liabilities		8,840	8,143
Debt		-	79
Due to related parties		<u>314</u>	<u>300</u>
Total liabilities		160,499	155,860
NET ASSETS			
Unrestricted			
Undesignated		92,877	74,004
Board-designated		<u>116,690</u>	<u>112,597</u>
Total unrestricted		209,567	186,601
Temporarily restricted		4,322	3,336
Permanently restricted		<u>6,890</u>	<u>6,881</u>
Total net assets		<u>220,779</u>	<u>196,818</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$381,278</u>	<u>\$352,678</u>

The accompanying notes are an integral part of these statements

American Bar Association
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years ended August 31,
(In thousands)

	<u>2014</u>	<u>2013</u>
Unrestricted net assets		
Operating		
Revenues		
Membership dues	\$ 71,913	\$ 72,651
Meeting fees	26,820	28,446
Advertising	3,409	3,299
Gifts and grants	58,347	60,571
Publications	11,176	11,969
Royalties	8,774	7,870
Accreditation fees	4,018	3,196
Other	2,484	2,856
Investment income for operations	7,293	7,685
Designated reserve for operations	8,810	6,480
Net assets released from restrictions	<u>1,331</u>	<u>999</u>
Total operating revenues	204,375	206,022
Expenses		
Salaries, wages and benefits	95,591	96,314
Professional fees and services	25,892	23,976
Meetings and travel	39,196	38,601
Advertising and marketing	3,797	3,216
Printing and publications	12,710	12,781
Facilities	21,168	22,812
General operations	<u>5,840</u>	<u>7,032</u>
Total operating expenses	<u>204,194</u>	<u>204,732</u>
Excess operating revenues over expenses	181	1,290
Non-operating		
Investment income and realized and unrealized gains, net	34,699	19,784
Pension changes other than net periodic pension cost	(2,923)	23,499
Designated reserve for operations	(8,810)	(6,480)
Other non-operating items	<u>(181)</u>	<u>621</u>
Total non-operating revenue	<u>22,785</u>	<u>37,424</u>
Change in unrestricted net assets	22,966	38,714

American Bar Association**CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS -
CONTINUED****Years ended August 31,****(In thousands)**

	<u>2014</u>	<u>2013</u>
Temporarily restricted net assets		
Gifts and pledges	\$ 1,076	\$ 876
Investment income	1,241	798
Net assets released from restrictions	<u>(1,331)</u>	<u>(999)</u>
Change in temporarily restricted net assets	986	675
Permanently restricted net assets		
Gifts and pledges	<u>9</u>	<u>2</u>
Change in permanently restricted net assets	<u>9</u>	<u>2</u>
CHANGE IN TOTAL NET ASSETS	23,961	39,391
Net assets at beginning of year	<u>196,818</u>	<u>157,427</u>
Net assets at end of year	<u><u>\$220,779</u></u>	<u><u>\$196,818</u></u>

The accompanying notes are an integral part of these statements

American Bar Association
CONSOLIDATED STATEMENTS OF CASH FLOWS
Years ended August 31,
(In thousands)

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities		
Change in total net assets	\$ 23,961	\$ 39,391
Adjustments to reconcile change in total net assets to net cash (used in) provided by operating activities		
Depreciation and amortization	2,787	4,715
Loss on disposals and sale of property and equipment	-	144
Realized and change in unrealized gains from investing activities	(42,470)	(20,371)
Changes in operating assets and liabilities		
Decrease in accounts receivable	4,631	88
Increase in inventory	(288)	(277)
Decrease (increase) in prepaid and other assets	770	(1,233)
(Increase) decrease in investments held for related parties	(15)	4
Increase in due to/from related parties, net	(95)	(53)
(Decrease) increase in accounts payable	(2,521)	2,308
Decrease in deferred revenue	(449)	(1,804)
Increase in deferred rent abatement	2,708	6,331
Increase (decrease) in pension liability	4,269	(17,502)
Increase in other liabilities	<u>697</u>	<u>574</u>
Net cash (used in) provided by operating activities	(6,015)	12,315
Cash flows from investing activities		
Sales of investments	306,928	13,523
Purchases of investments	(308,176)	(16,721)
Purchases of property and equipment	<u>(914)</u>	<u>(7,918)</u>
Net cash used in investing activities	(2,162)	(11,116)
Cash flows from financing activities		
Principal payments on long-term debt	<u>(79)</u>	<u>(949)</u>
Net cash used in financing activities	<u>(79)</u>	<u>(949)</u>
(Decrease) increase in cash and cash equivalents	(8,256)	250
Cash and cash equivalents at beginning of year	<u>26,393</u>	<u>26,143</u>
Cash and cash equivalents at end of year	<u>\$ 18,137</u>	<u>\$ 26,393</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	\$ -	\$ 12
Cash paid for income taxes	100	330

The accompanying notes are an integral part of these statements

American Bar Association
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
August 31, 2014 and 2013
(Dollars in thousands)

NOTE A - ORGANIZATION

The American Bar Association (the ABA) is the national professional association for the nation's lawyers and provides a wide range of services to its members and the public. The ABA's mission is to serve equally its members, its profession and the public by defending liberty and delivering justice as the national representative of the legal profession.

The consolidated financial statements of the ABA include the accounts of the ABA, the American Bar Association Fund for Justice and Education (the FJE) and The James O. Broadhead Corporation (JOB). The ABA Board of Governors (the Board) approved the dissolution of JOB in February 2013, and it was formally dissolved in April 2013.

The ABA established the FJE as a separate fund in order to obtain tax deductibility for contributions made to the FJE. The FJE has no existence separate from the ABA other than its having applied for and maintained its status as a tax-exempt fund. The FJE's bylaws require that the FJE maintain its assets separate and apart from the general and unrestricted assets of the ABA, that these assets may not be used in any manner for the general purposes of the ABA and that the FJE maintain books and records separate and apart from the general books and records of the ABA.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The ABA's consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). These principles require management to make estimates and judgments that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses in the reporting period. Actual results could differ from those estimates.

Financial statement presentation follows the accounting standards for not-for-profit organizations. Under these standards, net assets, revenues, and investment income or loss are classified based on the existence or absence of donor-imposed restrictions, as follows:

- Permanently restricted net assets are assets subject to donor-imposed restrictions that do not expire over time or cannot be removed or satisfied by the entity itself.
- Temporarily restricted net assets are assets with donor restrictions that expire with the passage of time, the occurrence of an event or the fulfillment of certain conditions. Earnings related to temporarily restricted net assets are recorded as temporarily restricted net assets until amounts are expensed in accordance with the donor's specified purposes. When donor restrictions are met, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the consolidated statements of activities and changes in net assets as "net assets released from restrictions."

American Bar Association

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

August 31, 2014 and 2013

(Dollars in thousands)

- Unrestricted net assets are not subject to donor-imposed stipulations other than broad restrictions relating to the nature or purposes of the entity. The ABA uses unrestricted contributions at its complete discretion without time or purpose limits. Board-designated net assets are unrestricted net assets designated by the Board to be used for several specific purposes. The Board retains control over these net assets and may, at its discretion, subsequently use the net assets for other purposes.

Cash and Cash Equivalents

Cash equivalents include a money market fund with underlying securities having a dollar-weighted average maturity of 90 days or less at the time of purchase. The ABA can liquidate shares of the fund at any time for no cost. The ABA had deposits in excess of federally insured limits at August 31, 2014 and 2013. The ABA has not experienced any losses in such deposit accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents. The cash equivalents were \$476 and \$22,325 in 2014 and 2013, respectively.

Accounts Receivable

Accounts receivable are stated at amounts due, net of an allowance for doubtful accounts. The ABA evaluates the collectability of its accounts receivable based on the length of time the receivable is outstanding and the anticipated future uncollectible amounts based on historical experience. Accounts receivable are charged to the allowance for doubtful accounts when they are deemed uncollectible, and payments subsequently received on such receivables are credited to the allowance for doubtful accounts.

Inventory

Inventory consists of book publications and is stated at the lower of cost or market. This accounting method takes into consideration both selling price and cost. The ABA uses the weighted-average cost method in determining inventory costs.

Inventories are stated net of a reserve for excess and obsolete items. Reserves for excess and obsolete inventories are based on the value of inventory items in excess of 18 months of sales activity or specific identification. The reserve for excess and obsolete inventory was \$3,530 and \$2,832 in 2014 and 2013, respectively.

Investments

The ABA records at fair value all investments in debt securities and equity securities with readily determinable fair values based on quoted market prices. Investments held for related parties represent investments that are the property of related-party organizations (see note C), which are maintained in the ABA investment portfolio.

The estimated fair values of investments that do not have readily determinable fair values are based on the net asset value (NAV) per share or based on estimates provided by external investment managers. These fair values are examined through a valuation review process performed by management. A range of possible values exists for these securities and, therefore, the estimated values may differ from the values that would have been used had a ready market for these securities existed.

American Bar Association
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
August 31, 2014 and 2013
(Dollars in thousands)

Property and Equipment

The ABA records leasehold improvements, furniture and equipment at cost and capitalizes acquisitions of such items having an initial cost of \$5,000 or more. Acquisitions with a cost of less than \$5,000 are expensed in the current period. Depreciation and amortization are computed using the straight-line method over the estimated useful life of the assets ranging from five to 16 years.

Fair Value of Financial Instruments

Financial instruments of the ABA consist of cash and cash equivalents, accounts receivable, inventory, long-term investments, accounts payable and obligations under short-term debt. Except for instruments evidencing indebtedness of the ABA, the fair value of financial instruments approximates their carrying value in the financial statements, for which fair value information is provided in note E.

Net Assets/Board-Designated Funding of Operations

The ABA's unrestricted net assets include certain amounts the Board has designated as a reserve for operations. As part of the ABA's annual budgeting process, the Board decides whether it is appropriate to increase or decrease operating revenues by transferring amounts from or to the non-operating section of the consolidated statements of activities and changes in net assets. Amounts equal to the amounts transferred, if any, are then reclassified within the net assets section of the consolidated statements of financial position between Board-designated and undesignated. In the case of amounts transferred to operating revenues, the Board-designated amounts are decreased and the undesignated amounts are increased by the amounts transferred. In the case of amounts transferred from operating revenues, the Board-designated amounts are increased and the undesignated amounts are decreased by the amounts transferred. Allocations for operations from Board-designated reserves were \$8,810 and \$6,480 for the fiscal years 2014 and 2013, respectively.

Operations

In the consolidated financial statements, revenues earned and expenses incurred in conducting the programs and services of the ABA are presented as operating activities. Non-operating activities include investment income or loss, net of income designated for operations, pension changes other than net periodic pension costs, gains or losses on the sale or disposal of property and equipment if applicable, and other non-operating items.

Gifts and Contributions

The ABA recognizes cash gifts and contributions as revenue in the period received. Pledges are recognized in the period pledged and recorded at fair value. Gifts and contributions are reported as either temporarily or permanently restricted if they are received with donor restrictions that limit their use other than for broad restrictions relating to the nature or purposes of the ABA. The expiration or fulfillment of donor-imposed restrictions on contributions result in those contributions being reported as net assets released from restrictions in the accompanying consolidated statements of activities and changes in net assets.

American Bar Association
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
August 31, 2014 and 2013
(Dollars in thousands)

Membership Dues

Revenue is recognized in the period when the latter of the following has occurred (1) goods and services are provided and (2) payment for those goods and services has been received. Membership dues received for a future fiscal period are accounted for as deferred revenue. That deferred revenue is recognized as revenue in the fiscal period when the goods and services paid for are provided.

Meeting Fees

Meeting fees for the current fiscal year are recognized when the meeting dates have occurred. Payments received for meetings being held in the next fiscal year are accounted for as deferred revenue.

Grant Revenue

Grant activity is recorded as exchange transactions. Grant revenue is recognized when the expenses have been incurred for the purpose specified by the grantor. Payments received in advance of when expenses have been incurred are initially recorded as deferred revenue.

Publications Revenue

The ABA publishes and distributes numerous magazines and books. Payment is requested in advance for all publications, except for publications sold to libraries and government agencies. Revenue is recorded when the invoice is issued, invoices are issued upon shipment.

Royalty Revenue

The ABA receives various royalties from other organizations. These royalties are primarily from membership benefits offered to members and staff of the ABA. The revenue is recognized when earned according to contractual agreements with each organization.

Advertising Expense

The ABA expenses advertising costs as incurred.

Income Taxes

The ABA and the FJE are qualified under the U.S. Internal Revenue Code (the IRC) as tax-exempt organizations or, in the case of the FJE, as a tax-exempt fund, and are exempt from tax on income related to their tax-exempt purposes under Section 501(a) of the IRC. The ABA is exempt from income taxes as an association described in Section 501(c)(6) of the IRC. The FJE is exempt under Section 501(c)(3). Management believes there are no material uncertain tax positions that require recognition in the accompanying consolidated financial statements. While exempt from income tax under IRC Section 501(a), the ABA is subject to tax on income unrelated to its exempt purposes, unless that income is otherwise excluded by the IRC. The tax years of 2010, 2011, 2012 and 2013 are still open to audit for both federal and state purposes. There is \$34 of interest related to income taxes that is included in other liabilities and other non-operating expenses as of and for the year ended August 31, 2014. There were no interest or penalties related to income taxes that have been accrued or recognized as of and for the year ended August 31, 2013.

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

NOTE C - RELATED-PARTY TRANSACTIONS

Each of the American Bar Endowment, the American Bar Foundation, the ABA Retirement Funds and the National Judicial College is under its own management, but each is related to the ABA through some common directors, officers or members

The American Bar Endowment contributed \$3,365 and \$3,616 to the ABA in 2014 and 2013, respectively. The FJE contributed \$225 to the National Judicial College in 2014 and 2013. The ABA held \$255 and \$240 in long-term investments for the National Judicial College in 2014 and 2013, respectively. In addition, the ABA's expenses were reduced by \$1,926 and \$1,452 in 2014 and 2013, respectively, for expense reimbursements received from the following related organizations:

	<u>2014</u>	<u>2013</u>
ABA Retirement Funds	\$1,022	\$ 990
American Bar Endowment	335	212
National Judicial College	346	25
American Bar Foundation	75	65
American Bar Insurance	77	62
National Association of Women Lawyers	39	38
National Association of Bar Executives	16	31
National Conference of Bar Presidents	<u>16</u>	<u>29</u>
Total	<u>\$1,926</u>	<u>\$1,452</u>

The expense reimbursements are principally for compensation, rent and services provided by the ABA that are either directly chargeable to the related organization or are allocated based on usage studies.

NOTE D - INVESTMENTS

The ABA's consolidated long-term investments at August 31, 2014 and 2013, are as follows:

	<u>2014</u>	<u>2013</u>
Equity securities	\$225,248	\$190,331
Fixed income	<u>100,598</u>	<u>91,796</u>
Total long-term investments	<u>\$325,846</u>	<u>\$282,127</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
August 31, 2014 and 2013
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Investment returns in each net asset category for the years ended August 31, 2014 and 2013, are as follows

	2014		
	Unrestricted	Temporarily restricted	Total
Interest and dividends, net of management fees	\$ 763	\$ (27)	\$ 736
Realized gains, net	29,542	827	30,369
Unrealized gains in market value, net	<u>11,687</u>	<u>441</u>	<u>12,128</u>
Total investment return	<u>\$41,992</u>	<u>\$1,241</u>	<u>\$43,233</u>
	2013		
	Unrestricted	Temporarily restricted	Total
Interest and dividends, net of management fees	\$ 7,620	\$ 275	\$ 7,895
Realized gains, net	1,470	-	1,470
Unrealized gains in market value, net	<u>18,379</u>	<u>523</u>	<u>18,902</u>
Total investment return	<u>\$27,469</u>	<u>\$ 798</u>	<u>\$28,267</u>

On an annual basis, the Board may approve the allocation of investment income to operating revenue. Investment income allocated to operations in 2014 and 2013 totaled \$7,293 and \$7,685, respectively. The allocated amount includes all short-term investment income earned and a percentage of the average balance of the long-term investments for a prior 12-quarter period. Investment returns on long-term investments, excluding the return on long-term investments allocated to operations, are recorded as a non-operating activity and totaled \$34,699 and \$19,784 for fiscal years 2014 and 2013, respectively.

The ABA pays management fees to various fund managers that are netted against investment income. Management fees were \$723 and \$75 for fiscal years 2014 and 2013, respectively. The liability related to long-term investments held for related parties is included under the caption "Due from related parties" or "Due to related parties" on the accompanying consolidated statements of financial position.

NOTE E - FAIR VALUE OF FINANCIAL INSTRUMENTS

The ABA values its financial assets based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value in three broad levels, which are described below:

Level 1 - Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in inactive markets, or model-derived valuations in which all significant inputs are observable or

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

August 31, 2014 and 2013

(Dollars in thousands)

can be derived principally from or corroborated with observable market data. Level 2 also includes investments measured using NAV per share, or its equivalent, that may be redeemed at that NAV at the date of the statement of financial position or in the near term, which is generally considered to be within 90 days.

Level 3 - Unobservable inputs are used when little or no market data is available. Level 3 also includes investments measured using NAV that can never be redeemed at the NAV or for which redemption at NAV is uncertain due to lock-up periods or other investment restrictions.

In determining fair value, the ABA uses valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible, as well as considers counterparty credit risk in its assessment of fair value. Financial assets carried at fair value at August 31, 2014 and 2013, are classified in the tables below in one of three categories as described above. Transfers between levels are recognized as of the end of the reporting period.

	2014			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents				
Money market accounts	\$ 476	\$ -	\$ -	\$ 476
Long-term investments				
Equity securities				
U.S. large-cap index	-	81,241	-	81,241
U.S. small-cap index	-	10,788	-	10,788
Mutual funds	68,726	-	-	68,726
International index	-	44,463	-	44,463
Defensive U.S. equity	-	576	-	576
Emerging markets	-	19,454	-	19,454
Fixed income securities				
Bond funds	-	100,598	-	100,598
Total long-term investments	68,726	257,120	-	325,846
Long-term investments held for related parties				
Bond fund	-	255	-	255
Total assets at fair value	<u>\$ 69,202</u>	<u>\$257,375</u>	<u>\$ -</u>	<u>\$326,577</u>

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

	2013			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents				
Money market accounts	\$ 22,325	\$ -	\$ -	\$ 22,325
Long-term investments				
Equity securities				
U S large-cap index	95,105	-	-	95,105
U S mid-cap index	24,126	-	-	24,126
U S small-cap index	20,648	-	-	20,648
International index	50,452	-	-	50,452
Fixed income securities				
Corporate bond fund	<u>91,796</u>	<u>-</u>	<u>-</u>	<u>91,796</u>
Total long-term investments	282,127	-	-	282,127
Long-term investments held for related parties				
Corporate bond fund	<u>240</u>	<u>-</u>	<u>-</u>	<u>240</u>
Total assets at fair value	<u>\$304,692</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$304,692</u>

NOTE F - ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at August 31

	2014	2013
Grants (net of allowance for doubtful accounts of \$290 in 2014 and \$632 in 2013)	\$ 4,425	\$ 7,345
Non-dues revenue general receivables (net of allowance for doubtful accounts of \$143 in 2014 and \$73 in 2013)	4,313	4,250
Special advances on international grants	2,072	1,938
Royalties	830	693
Mailing list (net of allowance for doubtful accounts of \$1 in 2014 and \$2 in 2013)	227	239
Tenant improvement reimbursements	<u>-</u>	<u>2,033</u>
Total	<u>\$11,867</u>	<u>\$16,498</u>

NOTE G - EMPLOYEE BENEFIT PLANS

The employees of the ABA, together with the employees of the American Bar Endowment, the American Bar Foundation and the National Judicial College (the Plan Sponsors) participate in the A-E-F-C Pension Plan (the Pension Plan), a defined benefit plan, and the ABA Thrift Plan, a contributory and defined contribution plan,

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

(the Thrift Plan) In an amendment effective January 1, 2007, employees hired on or after that date are not eligible to participate in the Pension Plan, but participate in the defined contribution portion of the Thrift Plan. Employees as of December 31, 2006, could remain in and accrue additional benefits under the Pension Plan or elect to convert to the defined contribution plan as of January 1, 2007. Annual contributions to the defined contribution plan are 5% of the participant's annual salary. Employees who converted to the defined contribution plan retain vested benefits accrued as of December 31, 2006, under the Pension Plan.

Under the Thrift Plan, participants may contribute to a 401(k) in which the employer matches each contribution dollar-for-dollar to a maximum of \$300 (amount not in thousands). Thereafter, the employer contributes at a rate of 50% of the participant's contribution up to an employer maximum of 3% of a participant's annual salary.

The ABA's portion of the Pension Plan expense for the years ended August 31, 2014 and 2013, was \$5,525 and \$7,609, respectively. Effective January 1, 2011, the Pension Plan was amended to reduce the plan benefit formula with the intent that the expected cost of ABA's future accrual would approximate 5% of total participants' pay.

The Pension Plan pays management fees to various fund managers that are netted against investment income. These management fees are in support of the Pension Plan as a whole, which also supports some ABA related parties. The management fees were \$597 and \$409 for fiscal years 2014 and 2013, respectively.

The funded status of the ABA's portion of the Pension Plan at the measurement dates, August 31, 2014 and 2013, and the accrued pension costs recognized in the ABA's consolidated statements of financial position at August 31, 2014 and 2013, are as follows:

	2014	2013
Change in projected benefit obligation		
Projected benefit obligation at beginning of year	\$166,935	\$183,976
Service cost	1,516	2,066
Interest cost	8,035	7,188
Actuarial loss (gain)	13,504	(20,850)
Benefits paid	<u>(5,966)</u>	<u>(5,445)</u>
Projected benefit obligation at end of year	184,024	166,935
Change in Pension Plan assets		
Fair value of Pension Plan assets at beginning of year	107,436	106,975
Actual return on Pension Plan assets	14,608	4,293
Benefits paid	(5,966)	(5,445)
Employer contributions	<u>4,178</u>	<u>1,613</u>
Fair value of assets at end of year	<u>120,256</u>	<u>107,436</u>
Funded status as of the measurement date	<u>\$ (63,768)</u>	<u>\$ (59,499)</u>

American Bar Association

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

August 31, 2014 and 2013

(Dollars in thousands)

	2014	2013
Components of adjustments to unrestricted net assets		
Unrecognized prior service cost	\$ (1,550)	\$ (2,522)
Unrecognized net loss	<u>62,149</u>	<u>60,198</u>
Total adjustments to unrestricted net assets	<u>\$ 60,599</u>	<u>\$ 57,676</u>
Amounts recognized in the consolidated statements of financial position		
Accrued pension liability	\$ <u>(63,768)</u>	\$ <u>(59,499)</u>
Accumulated benefit obligation	<u>\$184,024</u>	<u>\$166,935</u>
Weighted-average assumptions used to determine benefit obligations		
Discount rate	4.37%	4.91%
Rate of compensation increase	3.35	3.30
Expected return on Pension Plan assets	7.00	7.00
Components of net periodic pension costs		
Service cost	\$ 1,516	\$ 2,066
Interest cost	8,035	7,188
Actual return on Pension Plan assets	(7,538)	(7,396)
Amortization of net loss	4,485	7,238
Amortization of prior service credit	<u>(973)</u>	<u>(1,487)</u>
Total net periodic pension cost	5,525	7,609
Weighted-average assumptions used to determine net periodic benefit cost		
Discount rate	4.91%	3.97%
Rate of compensation increase	3.30	3.30
Expected return on Pension Plan assets	7.00	7.00
Components of pension-related changes other than net periodic pension costs are as follows at August 31		
Net loss (gain)	6,435	(17,748)
Amortization of net loss	(4,485)	(7,238)
Amortization of prior service credit	<u>973</u>	<u>1,487</u>
Total pension changes other than net periodic pension costs	<u>2,923</u>	<u>(23,499)</u>
Total net periodic pension cost and pension changes other than net periodic pension cost	<u>\$ 8,448</u>	<u>\$ (15,890)</u>

American Bar Association
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
August 31, 2014 and 2013
(Dollars in thousands)

Pension Plan Assets

The composition of Pension Plan assets at the measurement dates of August 31, 2014 and 2013, is as follows

	<u>2014</u>	<u>2013</u>
Equity securities		
U.S. equity	16.1 ⁰	17.3 ⁰
Global Ex U.S.	12.4	6.9
Emerging markets	<u>6.7</u>	<u>12.3</u>
Total equity securities	35.2	36.5
Debt securities		
Fixed income	34.3	28.1
Invested cash	<u>0.4</u>	<u>2.3</u>
Total debt securities	34.7	30.4
Real asset fund	3.4	8.0
Absolute return	13.4	14.3
Equity hedge funds	<u>13.3</u>	<u>10.8</u>
Total	<u>100.0⁰</u>	<u>100.0⁰</u>

The investment policy of the Pension Plan Administration Committee (Committee) seeks reasonable asset growth at prudent risk levels within target allocations. Asset allocation target ranges are reviewed quarterly and re-balanced to within policy target allocations. The investment policy is reviewed at least annually, and revised, as deemed appropriate, by the Committee.

The Pension Plan's investments are diversified to mitigate risks of loss yet maximize investment returns. Due to the volatility of the capital markets, there is a reasonable possibility of changes in fair value, resulting in additional losses in the near term. It is the intention of the ABA to fund its portion of the Pension Plan as required by the Employee Retirement Income Security Act of 1974.

American Bar Association
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
August 31, 2014 and 2013
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The fair values of the Pension Plan assets at August 31, 2014 and 2013, by asset category are as follows

	2014			
	Level 1	Level 2	Level 3	Total
Common stock funds	\$ 3,103	\$ -	\$ -	\$ 3,103
Money market funds	-	1,126	-	1,126
Mutual funds				
Fixed	28,004	-	-	28,004
Equity	15,982	-	-	15,982
Collective trust funds				
Fixed	-	13,037	-	13,037
Equity	-	6,783	-	6,783
Limited liability company	-	11,323	-	11,323
Hedge funds	<u>-</u>	<u>39,245</u>	<u>1,653</u>	<u>40,898</u>
Total investments	<u>\$47,089</u>	<u>\$71,514</u>	<u>\$1,653</u>	<u>\$120,256</u>

	2013			
	Level 1	Level 2	Level 3	Total
Common stock funds	\$ 3,856	\$ -	\$ -	\$ 3,856
Money market funds	-	1,456	-	1,456
Mutual funds				
Fixed	20,857	-	-	20,857
Equity	17,209	-	-	17,209
Collective trust funds				
Fixed	-	9,369	-	9,369
Equity	-	10,677	-	10,677
Limited liability company	-	8,970	-	8,970
Hedge funds	<u>-</u>	<u>28,834</u>	<u>6,208</u>	<u>35,042</u>
Total investments	<u>\$41,922</u>	<u>\$59,306</u>	<u>\$6,208</u>	<u>\$107,436</u>

The following table sets forth the investment strategies and redemption terms for those investments that are measured at NAV per share as of August 31, 2014

	Fair value	Restrictions	Redemption frequency	Redemption period
Limited liability company	\$11,323	No lock-up	Monthly	30 days
Collective trust funds				
Fixed	13,037	No lock-up	Daily or monthly	1 - 2 days
Equity	6,783	No lock-up	Monthly	6 - 31 days
Hedge funds	<u>40,898</u>	0 - 24-month lock-up	Monthly, quarterly or annually	30 - 90 days
Total	<u>\$72,041</u>			

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

August 31, 2014 and 2013

(Dollars in thousands)

The following table sets forth the investment strategies and redemption terms for those investments that are measured at NAV per share as of August 31, 2013

	<u>Fair value</u>	<u>Restrictions</u>	<u>Redemption frequency</u>	<u>Redemption period</u>
Limited liability company	\$ 8,970	No lock-up	Monthly	45 days
Collective trust funds				
Fixed	9,369	No lock-up	Daily or monthly	1 - 30 days
Equity	10,677	No lock-up	Daily or monthly	1 - 30 days
Hedge funds	<u>35,042</u>	0-24-month lock-up	Daily, monthly or annually	7 - 90 days
Total	<u>\$64,058</u>			

Limited liability company - Invests in predominantly U S large-cap equities This fund is valued using NAV

Collective trust funds (fixed) are designed to protect capital with low-risk investments and include cash, bank notes, corporate notes, government bills and various short-term debt instruments These investments are valued using the NAV provided by the administrator of the fund

Collective trust funds (equity) are designated to protect capital with low-risk investments and include cash, global energy equities, global metals and mining equities, non-U S equities, commodities, and U S Treasury inflation protected securities They are valued using NAV

Hedge funds consist of investments in a diverse range of hedge funds as well as common stocks These investments are valued using the NAV provided by the administrator of the fund as well as direct market quotes There are currently diverse amounts of redemption restrictions depending on the fund

To determine the expected annual long-term rate of return for the Pension Plan, the historical performance, investment community forecasts and current market conditions are analyzed to develop expected returns for each of the asset classes used by the Pension Plan The expected returns for each asset class are then weighted by the target allocations of the Pension Plan Effective September 1, 2010, and continued through 2014, the expected long-term rate of return assumption used to determine pension expense is 7.00%

The following table summarizes the change in fair values associated with Level 3 assets

	<u>2014</u>	<u>2013</u>
Balance at beginning of year	\$ 6,208	\$ 33,587
Transfers from Level 3 to Level 2	(6,208)	(28,361)
Purchases	1,601	-
Unrealized gains related to instruments still held at the reporting date	<u>52</u>	<u>982</u>
Balance at end of year	<u>\$ 1,653</u>	<u>\$ 6,208</u>

American Bar Association
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
August 31, 2014 and 2013
(Dollars in thousands)

Transfers Between Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. The Committee and the Plan Sponsors, with the assistance of a third-party investment advisor, evaluate the significance of transfers between levels based on the nature of the financial instrument and size of the transfer relative to total net assets available for benefits.

At August 31, 2014, it was determined that \$6,208 of the total hedge fund investment was fully redeemable. As a result, these investments were transferred from Level 3 to Level 2. At August 31, 2013, these investments were deemed to be Level 3 since they were new to the portfolio and they were not fully redeemable.

Cash Flows

Expected contributions for the fiscal year ending August 31, 2015	\$ 5,168
Estimated future benefit payments reflecting expected future service for the fiscal years ending August 31	
2015	\$ 7,326
2016	7,876
2017	8,419
2018	8,881
2019	9,315
2020 through 2024	53,527

ABA Thrift Plan

The ABA's expense related to the 401(k) match of the Thrift Plan for the years ended August 31, 2014 and 2013, totaled \$1,346 and \$1,308, respectively. The ABA's expense related to the discretionary contribution of the defined contribution for the plan years ended August 31, 2014 and 2013, totaled \$1,519 and \$1,523, respectively.

NOTE H - DEBT

In July 2002, the ABA entered into a variable-rate loan agreement with a financial institution to borrow \$8,539, which was used to build out the office space at the 321 North Clark Street facility in Chicago. Interest charged on the loan agreement is set at the London Interbank Offered Rate plus 1.15% and is determined and payable monthly. Commencing October 1, 2004, and each month thereafter, the ABA is required to repay the outstanding principal in equal monthly installments based on a nine-year amortization schedule, together with all interest accrued. The loan agreement matured on October 1, 2013, and was paid in full. Interest expense for the years ended August 31, 2014 and 2013, totaled \$-0- and \$7, respectively.

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)****NOTE I - COMMITMENTS AND CONTINGENCIES**

The ABA leases certain facilities and equipment under non-cancelable operating leases. In July 2011, the ABA amended the current operating lease agreement for the Chicago office space (North Clark Lease). The amendment extended the current lease for an additional five-year period through June 2024, with a renewal option for an additional five years and the payment of allocated real estate taxes and certain other expenses.

In February 2012, the ABA entered into a lease agreement for office space located in Washington, D.C. (Washington Square Lease). The lease period is for 189 months beginning on the lease commencement date of June 1, 2013.

Future minimum payments under these leases with initial or remaining terms of one year or more and future minimum sublease rental income from related parties as of August 31, 2014, are as follows:

	Minimum lease payments	Minimum sublease rental income	Net minimum lease payments
Fiscal years ending August 31,			
2015	\$ 8,333	\$ 240	\$ 8,093
2016	8,921	250	8,671
2017	9,174	271	8,903
2018	9,475	281	9,194
2019	9,816	282	9,534
Thereafter	<u>72,922</u>	<u>1,121</u>	<u>71,801</u>
Total minimum lease payments	<u>\$118,641</u>	<u>\$2,445</u>	<u>\$116,196</u>

Certain leases contain clauses allowing the ABA to terminate the agreements. If these options are exercised, financial penalties will be incurred.

In conjunction with the Washington Square Lease, the landlord has made contributions for tenant improvements amounting to \$66 and \$6,044 in 2014 and 2013, respectively. These contributions are reflected as a leasehold improvement and deferred rent abatement in the accompanying consolidated statements of financial position. The leasehold improvement contribution will be amortized over the lesser of the term of the lease or the useful life of the assets from the time they are put into service. The deferred rent abatement is being accreted over 15.75 years, the term of the lease, and is included as a reduction in rent expense, which also is included in facilities expense. The amortization and accretion amounted to \$438 and \$96 for the years ended August 31, 2014 and 2013, respectively, and the remaining unamortized balance is \$5,576 and \$5,948 at August 31, 2014 and 2013, respectively.

The Washington Square Lease includes additional rent abatements to be amortized in the future amounting to \$3,550 and \$3,795 for the years ended August 31, 2014 and 2013, respectively. These abatements are reflected as a reduction in rent expense over the life of the lease on a straight-line basis in the consolidated statements of activities and changes in net assets with the deferred rent abatement in the consolidated statements of financial position. The amortization and accretion amounted to \$245 and \$61 for the years ended August 31,

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

2014 and 2013, respectively, and the remaining unamortized balance is \$4,449 and \$1,012 at August 31, 2014 and 2013, respectively, which includes the straight-line impact of escalating rents

In conjunction with the North Clark Lease, the landlord made a contribution for tenant improvements amounting to \$10,266 and \$980 in 2004 and 2011, respectively. This contribution is reflected as a leasehold improvement and deferred rent abatement in the consolidated statements of financial position. The first leasehold improvement contribution is being amortized over 15 years, the life of the lease, and is included in facilities expense in the accompanying consolidated statements of activities and changes in net assets. The second leasehold improvement contribution is being amortized over 13 years, the life of the lease extension, and is included in facilities expense in the accompanying consolidated statements of activities and changes in net assets. The deferred rent abatement is being accreted over 15 years and is included as a reduction in rent expense, which also is included in facilities expense. The amortization and accretion amounted to \$760 for the years ended August 31, 2014 and 2013, and the remaining unamortized balance is \$4,054 and \$4,814 at August 31, 2014 and 2013, respectively.

The North Clark Lease includes additional rent abatements to be amortized in the future amounting to \$3,083 and \$3,396 for the years ended August 31, 2014 and 2013, respectively. These abatements are reflected as a reduction in rent expense over the life of the lease on a straight-line basis in the consolidated statements of activities and changes in net assets with the deferred rent abatement in the consolidated statements of financial position. The amortization and accretion amounted to \$313 for the years ended August 31, 2014 and 2013, and the remaining unamortized balance is \$7,112 and \$6,708 at August 31, 2014 and 2013, respectively, which includes the straight-line impact of escalating rents.

The following table includes balances related to both of the ABA leases mentioned above

	<u>2014</u>	<u>2013</u>
Tenant improvement - rent abatement	\$17,356	\$17,290
Amortization of abatement on tenant improvements	(7,726)	(6,527)
Rent expense - rent abatement, net	<u>11,561</u>	<u>7,720</u>
Deferred rent abatement	<u>\$21,191</u>	<u>\$18,483</u>

Rent expense for all operating leases totaled \$9,088 and \$8,773 for the years ended August 31, 2014 and 2013, respectively.

The ABA subleases space to several related organizations. Under these agreements, annual sublease rental income may be adjusted for increases in operating expenses. Total sublease rental income for the years ended August 31, 2014 and 2013, totaled \$245 and \$186, respectively.

The ABA has been named as a defendant in several lawsuits arising in the ordinary course of business. It is the opinion of the ABA that these suits will not have a material adverse effect on the ABA's financial position or operations.

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

NOTE J - FUNCTIONAL EXPENSES

The ABA's mission is to serve equally its members, its profession and the public by defending liberty and delivering justice as the national representative of the legal profession. Expenses related to program functions, general and administrative functions, and fundraising functions are as follows for the years ended August 31:

	<u>2014</u>	<u>2013</u>
Programs	\$171,071	\$169,172
General and administrative	32,092	34,796
Fundraising	<u>1,031</u>	<u>764</u>
Total	<u>\$204,194</u>	<u>\$204,732</u>

NOTE K - TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Temporarily restricted net assets include gifts and investment income for which donors' restrictions have not yet been met. Temporarily restricted net assets are available for the following purposes at August 31:

	<u>2014</u>	<u>2013</u>
Fund for Judicial Improvement Projects	\$1,938	\$1,532
FJE Endowment Fund	1,375	762
Death Penalty Representation Support Fund	272	280
Public Contract Law Education Projects	94	101
Individual Rights and Responsibilities Programs	48	61
Benjamin Civiletti Fund	47	3
Elder Law Education Program	40	-
Library of Congress	38	1
Commission on Law and Aging	35	73
E. Lawrence Barcella Jr. Fund	34	16
Icon of Liberty Under Law - Magna Carta	33	-
State Traffic Court Technology	33	34
IBM Cyber security Legal Task Force	32	42
Francis Shattuck Security/Peace Initiative	28	28
Robert B. Yegge Program	22	23
Diversity - Next Steps	21	23
Addressing State Responsibility for Sexual Violence as a Weapon of War	20	20
Other	<u>212</u>	<u>337</u>
Total	<u>\$4,322</u>	<u>\$3,336</u>

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

During fiscal years 2014 and 2013, temporarily restricted net assets of \$1,331 and \$999, respectively, were released to cover program expenses meeting the donor restrictions. Released temporarily restricted net assets consist of the following for the years ended August 31:

	<u>2014</u>	<u>2013</u>
Litigation Fellows Support Fund	\$ 263	\$285
Fund for Judicial Improvement Projects	212	91
Commission on Immigration	137	138
Death Penalty Presentation	83	11
Legal Opportunity Scholarship Fund	81	28
Women in Profession	74	31
Commission on Racial and Ethnic Diversity	43	57
Commission on Disability Rights	42	2
Commission on Law and Aging	39	55
Public Education	37	32
Library of Congress	35	-
Magna Carta Memorial Restoration	33	-
AIDS Fundraiser	24	10
Individual Rights and Responsibilities Programs	23	20
Enhanced Grassroots Program	23	-
Pro Bono Military Project	20	65
Other	<u>162</u>	<u>174</u>
Total	<u>\$1,331</u>	<u>\$999</u>

Permanently restricted net assets are maintained in perpetuity and invested according to the ABA investment policy and donor-imposed restrictions. The investment income is available to support various programs and operations as restricted by the donor. Permanently restricted net assets consist of the following at August 31:

	<u>2014</u>	<u>2013</u>
FJE Endowment Fund	\$3,457	\$3,457
Justice Funds	2,113	2,112
Marie Walsh Sharpe Fund	927	927
E. Lawrence Barcella Fund	110	110
Carols Morris Fund for Professional Education	100	100
Erskine M. Ross Fund	100	100
Henry C. Morris Fund	50	50
Other	<u>33</u>	<u>25</u>
Total	<u>\$6,890</u>	<u>\$6,881</u>

The FJE endowment fund consists of 39 individual funds established for a variety of purposes. Its endowments are classified as donor-restricted endowment funds. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

American Bar Association

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

August 31, 2014 and 2013

(Dollars in thousands)

The ABA has interpreted the Uniform Prudent Management of Institutional Act of 2006 (UPMIFA) as requiring the presentation 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 ABA classifies as permanently restricted net assets (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the ABA considers the following factors when making a determination to appropriate or accumulate donor-restricted funds:

- The duration and preservation of the fund
- The purposes of the ABA and the FJE, as applicable, and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the ABA
- The investment policies of the ABA

The ABA has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowments while seeking to maintain purchasing power of endowment assets. Endowment assets include those assets of donor-restricted funds that the FJE must hold in perpetuity. Under this policy, endowment assets are invested in a manner that is intended to produce a real return, net of inflation and investment management costs, of at least 5% annually over the long term. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, the ABA relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The ABA targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term objectives within prudent risk constraints.

The ABA has a policy of appropriating for distribution each year 5% of its endowment funds' rolling average fair value over the prior 36 months through the calendar year-end immediately preceding the fiscal year in which the distribution is planned. In establishing this policy, the ABA considered the long-term expected return on its endowments. Accordingly, over the long-term, the ABA expects the current spending policy to allow its endowments to grow at an average of the estimated long-term rate of inflation. This is consistent with the ABA's objective to maintain the purchasing power of endowment assets held for a specific term, as well as to provide additional real growth through new gifts and investment return.

From time to time, the ABA receives contributions subject to donor restrictions requiring their use for the specific purpose of an existing permanent endowment, but only temporarily restricting the use of those funds. These types of contributions are classified in the composition table below as temporarily or unrestricted assets, depending on the intent of the donor.

American Bar Association

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

August 31, 2014 and 2013

(Dollars in thousands)

Endowment net asset composition is as follows as of August 31

	2014			Total
	Unrestricted	Temporarily restricted	Permanently restricted	
Donor-restricted endowment funds	\$ -	\$3,351	\$6,890	\$10,241
Quasi-endowment funds	<u>1,685</u>	<u>-</u>	<u>-</u>	<u>1,685</u>
Total funds	<u>\$1,685</u>	<u>\$3,351</u>	<u>\$6,890</u>	<u>\$11,926</u>

	2013			Total
	Unrestricted	Temporarily restricted	Permanently restricted	
Donor-restricted endowment funds	\$ -	\$2,235	\$6,881	\$ 9,116
Quasi-endowment funds	<u>1,483</u>	<u>-</u>	<u>-</u>	<u>1,483</u>
Total funds	<u>\$1,483</u>	<u>\$2,235</u>	<u>\$6,881</u>	<u>\$10,599</u>

Changes in endowment net assets are as follows for the years ended August 31

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Endowment net assets, August 31, 2013	\$1,483	\$2,235	\$6,881	\$10,599
Investment return				
Net appreciation (realized and unrealized)	<u>202</u>	<u>1,241</u>	<u>-</u>	<u>1,443</u>
Total investment return	202	1,241	-	1,443
Contributions	-	-	9	9
Appropriation of endowment assets for expenditures	<u>-</u>	<u>(125)</u>	<u>-</u>	<u>(125)</u>
Endowment net assets, August 31, 2014	<u>\$1,685</u>	<u>\$3,351</u>	<u>\$6,890</u>	<u>\$11,926</u>

American Bar Association**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED****August 31, 2014 and 2013****(Dollars in thousands)**

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
Endowment net assets, August 31, 2012	\$1,358	\$1,491	\$6,879	\$ 9,728
Investment return				
Investment income	65	275	-	340
Net appreciation (realized and unrealized)	<u>60</u>	<u>523</u>	<u>-</u>	<u>583</u>
Total investment return	125	798	-	923
Contributions	-	-	2	2
Appropriation of endowment assets for expenditures	<u>-</u>	<u>(54)</u>	<u>-</u>	<u>(54)</u>
Endowment net assets, August 31, 2013	<u>\$1,483</u>	<u>\$2,235</u>	<u>\$6,881</u>	<u>\$10,599</u>

NOTE L - DISCONTINUED OPERATIONS

On September 15, 2011, the ABA entered into a sales agreement with JBC Funds 740 LLC for the sale of property located at 740 15th Street N W , Washington, D C . This sale was completed on December 16, 2011, and led to the dissolution of JOB . As a result of the dissolution of JOB, in 2013, operating revenues in the amount of \$5 were reclassified to discontinued operations in the non-operating section of the statement of activities and changes in net assets for comparative presentation purposes . In 2013, an income tax credit of \$869 was recognized for overpayment of taxes paid in fiscal 2012 related to the sale of the building .

NOTE M - SUBSEQUENT EVENTS

The ABA evaluated events and transactions occurring subsequent to August 31, 2014 through February 6, 2015, the date the consolidated financial statements were available to be issued . During this period, there have been no subsequent events requiring recognition or disclosure in the consolidated financial statements .

DETAILS OF CONSOLIDATION

American Bar Association
DETAILS OF CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
August 31,
(In thousands)

ASSETS	2014			2013		
	American Bar Association	ABA Fund for Justice and Education	Consolidated	American Bar Association	ABA Fund for Justice and Education	Consolidated
ASSETS						
Cash and cash equivalents	\$ 12,968	\$ 5,169	\$ 18,137	\$ 24,129	\$ 2,264	\$ 26,393
Accounts receivable, net	5,154	6,713	11,867	7,152	9,346	16,498
Inventory, net	3,945	97	4,042	3,660	94	3,754
Prepaid and other assets	2,899	75	2,974	3,744	-	3,744
Due from related parties	300	-	300	191	-	191
Long-term investments	313,440	12,406	325,846	270,929	11,198	282,127
Long-term investments held for related parties	255	-	255	240	-	240
Property and equipment						
Furniture and equipment	45,760	15	45,775	40,513	6	40,519
Leasehold improvements	23,887	-	23,887	25,404	-	25,404
Work in progress	125	235	360	3,445	-	3,445
Accumulated depreciation	(52,158)	(7)	(52,165)	(49,631)	(6)	(49,637)
Net property and equipment	17,614	243	17,857	19,731	-	19,731
TOTAL ASSETS	\$356,575	\$24,703	\$381,278	\$329,776	\$22,902	\$352,678
LIABILITIES AND NET ASSETS						
LIABILITIES						
Accounts payable	\$ 7,784	\$ 529	\$ 8,313	\$ 10,336	\$ 498	\$ 10,834
Deferred revenue	52,780	5,293	58,073	55,984	2,538	58,522
Deferred rent abatement	21,191	-	21,191	18,483	-	18,483
Pension liability	63,768	-	63,768	59,499	-	59,499
Other liabilities	8,832	8	8,840	8,143	-	8,143
Debt	-	-	-	79	-	79
Due to related parties	314	-	314	(462)	762	300
Total liabilities	154,669	5,830	160,499	152,062	3,798	155,860
NET ASSETS						
Unrestricted						
Undesignated	86,901	5,976	92,877	66,601	7,403	74,004
Board-designated	115,005	1,685	116,690	111,113	1,484	112,597
Total unrestricted	201,906	7,661	209,567	177,714	8,887	186,601
Temporarily restricted	-	4,322	4,322	-	3,336	3,336
Permanently restricted	-	6,890	6,890	-	6,881	6,881
Total net assets	201,906	18,873	220,779	177,714	19,104	196,818
TOTAL LIABILITIES AND NET ASSETS	\$356,575	\$24,703	\$381,278	\$329,776	\$22,902	\$352,678

American Bar Association
DETAILS OF CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years ended August 31,
(In thousands)

	2014			2013
	American Bar Association	ABA Fund for Justice and Education	Consolidated	Consolidated
Unrestricted				
Operating				
Revenues				
Membership dues	\$ 1,913	\$ -	\$ 1,913	\$ 2,651
Meeting fees	25,468	1,352	26,820	28,446
Advertising	3,409	-	3,409	3,299
Gifts and grants	7,355	50,992	58,347	60,571
Publications	10,793	383	11,176	11,969
Royalties	8,670	104	8,774	7,870
Accreditation fees	54	3,964	4,018	3,196
Other	2,340	144	2,484	2,856
Investment income for operations	7,293	-	7,293	7,685
Designated reserve for operations	8,810	-	8,810	6,480
Net assets released from restrictions	-	1,331	1,331	999
Total operating revenues	146,105	58,270	204,375	206,022
Expenses				
Salaries, wages and benefits	67,354	28,237	95,591	96,314
Professional fees and services	10,991	14,901	25,892	23,976
Meetings and travel	29,250	9,946	39,196	38,601
Advertising and marketing	3,763	34	3,797	3,216
Printing and publications	11,867	843	12,710	12,781
Facilities	16,238	4,930	21,168	22,812
General operations	1,398	4,442	5,840	7,032
Total operating expenses	140,861	63,333	204,194	204,732
Interfund transfers	3,469	(3,469)	-	-
Total operating expenses and transfers	144,330	59,864	204,194	204,732
Excess operating revenues over (under) expenses after transfers	1,775	(1,594)	181	1,290
Non-operating				
Investment income and realized and unrealized gains, net	34,331	368	34,699	19,784
Pension changes other than net periodic pension cost	(2,923)	-	(2,923)	23,499
Designated reserve for operations	(8,810)	-	(8,810)	(6,480)
Other non-operating items	(181)	-	(181)	621
Total non-operating	22,417	368	22,785	37,424
Change in unrestricted net assets	24,192	(1,226)	22,966	38,714
Temporarily restricted				
Gifts and pledges	-	1,076	1,076	876
Investment income	-	1,241	1,241	798
Net assets released from restrictions	-	(1,331)	(1,331)	(999)
Change in temporarily restricted net assets	-	986	986	675
Permanently restricted				
Gifts and pledges	-	9	9	2
Change in permanently restricted net assets	-	9	9	2
CHANGE IN TOTAL NET ASSETS	24,192	(231)	23,961	39,391
Net assets at beginning of year	177,714	19,104	196,818	157,427
Net assets at end of year	\$201,906	\$18,873	\$220,779	\$196,818

American Bar Association

FUNCTIONAL DETAILS OF CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

Years ended August 31,

(In thousands)

	2014				2013
	General operations	Sections	Grants gifts	Consolidated	Consolidated
Unrestricted					
Operating					
Revenues					
Membership dues	\$ 58,125	\$ 13,788	\$ -	\$ 71,913	\$ 72,651
Meeting fees	6,493	19,533	794	26,820	28,446
Advertising	3,035	374	-	3,409	3,299
Gifts and grants	16,581	6,149	35,617	58,347	60,571
Publications	3,698	7,343	135	11,176	11,969
Royalties	7,128	1,555	91	8,774	7,870
Accreditation fees	3,889	54	75	4,018	3,196
Other	2,087	291	106	2,484	2,856
Investment income for operations	5,839	1,454	-	7,293	7,685
Designated reserve for operations	8,810	-	-	8,810	6,480
Net assets released from restrictions	48	-	1,283	1,331	999
Section service fees	<u>342</u>	<u>(342)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenues	116,075	50,199	38,101	204,375	206,022
Expenses					
Salaries, wages and benefits	73,050	9,723	12,818	95,591	96,314
Professional fees and services	8,837	2,756	14,299	25,892	23,976
Meetings and travel	8,778	22,945	7,473	39,196	38,601
Advertising and marketing	3,193	603	1	3,797	3,216
Printing and publications	5,383	7,014	313	12,710	12,781
Facilities	15,029	3,678	2,461	21,168	22,812
General operations	<u>(3,676)</u>	<u>7,024</u>	<u>2,492</u>	<u>5,840</u>	<u>7,032</u>
Total operating expenses	110,594	53,743	39,857	204,194	204,732
Interfund intrafund transfers	<u>941</u>	<u>(1,346)</u>	<u>405</u>	<u>-</u>	<u>-</u>
Total operating expenses and transfers	<u>111,535</u>	<u>52,397</u>	<u>40,262</u>	<u>204,194</u>	<u>204,732</u>
Excess operating revenues over (under) expenses after transfers	4,540	(2,198)	(2,161)	181	1,290
Non-operating and discontinued operations					
Investment income and realized and unrealized gains	20,850	13,481	368	34,699	19,784
Pension changes other than net periodic pension costs	(2,923)	-	-	(2,923)	23,499
Designated reserve for operations	(8,810)	-	-	(8,810)	(6,480)
Other non-operating items	<u>(162)</u>	<u>(19)</u>	<u>-</u>	<u>(181)</u>	<u>621</u>
Total non-operating and discontinued operations	<u>8,955</u>	<u>13,462</u>	<u>368</u>	<u>22,785</u>	<u>37,424</u>
Change in unrestricted net assets	13,495	11,264	(1,793)	22,966	38,714
Temporarily restricted					
Gifts and pledges	61	-	1,015	1,076	876
Investment income	-	-	1,241	1,241	798
Net assets released from restrictions	<u>(48)</u>	<u>-</u>	<u>(1,283)</u>	<u>(1,331)</u>	<u>(999)</u>
Change in temporarily restricted net assets	13	-	973	986	675
Permanently restricted					
Gifts and pledges	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>	<u>2</u>
Change in permanently restricted net assets	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>	<u>2</u>
CHANGE IN TOTAL NET ASSETS	13,508	11,264	(811)	23,961	39,391
Net assets at beginning of year	<u>79,036</u>	<u>98,326</u>	<u>19,456</u>	<u>196,818</u>	<u>157,427</u>
Net assets at end of year	<u>\$ 92,544</u>	<u>\$109,590</u>	<u>\$18,645</u>	<u>\$220,779</u>	<u>\$196,818</u>

OTHER INFORMATION (UNAUDITED)

American Bar Association
ORGANIZATIONAL DATA
Year ended August 31, 2014

Association data	Established in 1878 as a voluntary not-for-profit association of the legal profession, the ABA was incorporated effective December 7, 1992
Membership	Any person of good moral character in good standing at the bar of a state, territory, or possession of the United States is eligible to be a member of the ABA in accordance with the Bylaws. The Bylaws may specify classes of members.
Purpose	The purposes of the ABA are to uphold and defend the Constitution of the United States and maintain representative government, to advance the science of jurisprudence, to promote throughout the nation the administration of justice and the uniformity of legislation and of judicial decisions, to uphold the honor of the profession of law, to apply the knowledge and experience of the profession to the promotion of the public good, to encourage cordial intercourse among the members of the ABA, and to correlate and promote the activities of the bar organizations in the nation within these purposes and in the interests of the profession and of the public.
Nature of principal activities	Administration of the ABA is to advance the science of jurisprudence and the advancement of the public good, membership dues and other resources are primarily expended on professional, public service, and educational activities.

Officers During 2013 - 2014

President	James R. Silkenat
President - Elect	William C. Hubbard
Immediate Past President	Laurel G. Bellows
Chair, House of Delegates	Robert M. Carlson
Secretary	Cara Lee T. Neville
Treasurer	Lucian T. Pera
Executive Director	Jack L. Rives

Board of Governors During 2013 - 2014

Ex-Officio members	The Officers
First District	Joseph J. Roszkowski
Second District	Josephine A. McNeil
Third District	Thomas R. Curtin
Fourth District	Allen C. Goolsby, III
Fifth District	William Thomas Coplin
Sixth District	Robert L. Rothman
Seventh District	Stephen E. Chapple
Eighth District	Eduardo Roberto Rodriguez
Ninth District	John S. Skilton
Tenth District	Joseph B. Bluemel
Eleventh District	Jimmy Goodman
Twelfth District	Thomas A. Hamill
Thirteenth District	John C. Schulte
Fourteenth District	Laura V. Farber
Fifteenth District	Kenneth G. Standard
Sixteenth District	Timothy W. Bouch
Seventeenth District	Paul T. Moxley

American Bar Association
ORGANIZATIONAL DATA - CONTINUED
Year ended August 31, 2014

Eighteenth District	Robert T. Gonzales
<u>Judicial</u>	
Member-at-Large	Jodi B. Levin
<u>Section</u>	
Members-at-Large	Charles A. Collier, Jr. Barbara Mendel Mayden Kenneth W. Gideon Timothy B. Walker Pamela C. Enslin David Russell Poe
<u>Minority</u>	
Members-at-Large	Harold D. Pope Michael E. Flowers
<u>Women</u>	
Members-at-Large	Sandra R. McCandless Marcia Milby Ridings
<u>Young Lawyers</u>	
Members-at-Large	William Ferreira Michael Pellicciotti
<u>Law Student</u>	
Member-at-Large	James C. Manning