

Town of Lauderdale-By-The-Sea

Special Town Commission

Agenda

Tuesday, June 25, 2024

5:30 PM



Jarvis Hall 4505 N. Ocean Drive
www.Lauderdalebythesea-fl.gov

LAUDERDALE-BY-THE-SEA TOWN COMMISSION

Mayor Edmund Malkoon
Commissioner Richard DeNapoli
Commissioner John A. Graziano
Commissioner Theo Pouloupoulos
Commissioner Randy Strauss

Linda Connors, Town Manager
Susan Trevarthen, Town Attorney
Katrina Adler, Town Clerk

Special Town Commission

Tuesday, June 25, 2024, 5:30 PM
Jarvis Hall 4505 N. Ocean Drive

1. **CALL TO ORDER, MAYOR EDMUND MALKOON**
 2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
 3. **INVOCATION by Mayor Malkoon**
 4. **ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**
 5. **PRESENTATIONS**
 - 5.a. FY25-Non-Profit Donation Requests
 6. **PUBLIC COMMENTS**
 7. **PUBLIC SAFETY DISCUSSION**
 8. **TOWN MANAGER REPORT**
 9. **TOWN ATTORNEY REPORT**
 10. **APPROVAL OF MINUTES**
 11. **CONSENT AGENDA**
 12. **OLD BUSINESS**
 13. **NEW BUSINESS**
 14. **COMMISSIONER COMMENTS**
 15. **ORDINANCES 1st Reading**
 16. **ORDINANCES 2nd Reading**
 17. **RESOLUTIONS – PUBLIC COMMENTS**
 18. **QUASI JUDICIAL PUBLIC HEARINGS**
 19. **ADJOURNMENT**
-

THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING

SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO ENSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PROCEDURES FOR PUBLIC COMMENTS:

Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town, and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.

INVOCATION:

The Invocation before each Town Commission meeting is a voluntary service of a private citizen, offered to serve the spiritual needs of the members of the Town Commission and solemnize the meeting. It is not intended to be an opportunity to advance or disparage one faith or belief over another. The views expressed in the Invocation have not been previously reviewed by the Town and do not necessarily represent the beliefs of any Town employee or official. No person is required to be present at or participate in the Invocation, and the decision whether to be present or participate in the Invocation will not affect any person's right to actively participate in the official business of the Town or obtain any benefit from the Town. The Town's written Invocation policy is available on its website, and upon written request to the Town Clerk.all static



Agenda Item No: 5.a.

Town Commission Agenda Item Report

Meeting Date: June 25, 2024

Submitted By: Courtney Easley, Assistant to Town Manager

Submitting Department: Administration

Item Type: Action Item

Agenda Section: PRESENTATIONS

Subject Title: FY25-Non-Profit Donation Requests

Explanation: In prior budgets, the Town has allocated donations to various local non-profit organizations. Table 1 provides the trend for the last 10 years of approved donations.

Table 1

<u>Fiscal Year</u>	<u>Amount Approved by Commission</u>	<u>\$ Difference from Prior Year</u>	<u>% Difference from Prior Year</u>
FY2014	\$15,263		
FY2015	\$20,520	\$5,257	34.44%
FY2016	\$26,128	\$5,698	27.77%
FY2017	\$31,103	\$4,885	18.63%
FY2018	\$29,825	(\$1,278)	-4.11%
FY2019	\$37,889	\$8,064	27.04%
FY2020	\$42,753	\$4,864	12.84%
FY2021	\$53,259	\$10,506	24.57%
FY2022	\$63,259	\$10,000	18.78%
FY2023	\$71,490	\$8,231	13.01%
FY2024	\$66,500	(\$4,990)	-6.98%

As stated in the chart above, except for two years, the approved amount has had an increase ranging from 12.84%-34.44%.

Beginning in FY22, Town staff formalized the application process by requesting that all organizations complete an online application so that the Commission has additional information to evaluate the non-profit organization and their relationship with the Town before awarding funds. It also provides information that highlights the organization, their track record, the effectiveness of their programs, and their financial management. The application requires:

- Organization Information
- Project/Program name
- Requested funding amount
- Description of the organization and its objectives
- Target population
- All required information for a 501(C)(3)

This year, the Town received fourteen applications (Exhibit 1) highlighted in Table 2. The amount funded in FY24, the FY25 request and the percent increase/decrease over last year are listed in the table for reference.

Table 2

<u>Organization</u>	<u>FY24 Funding</u>	<u>FY25 Request</u>	<u>\$\$ Change</u>	<u>% Change</u>
Areawide Council on Aging of Broward County, Inc.	\$10,000	\$ 7,000	- \$3,000	-30.00%
Broward Children's Center, Inc.	\$10,000	\$10,000	\$0	0.00%
Center for Hearing and Communication	\$5,000	\$ 5,000	\$0	0.00%
Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates	\$3,000	\$ 15,000	\$12,000	400.00%
Early Learning Coalition of Broward County, Inc.	\$1,000	\$ 1,000	\$0	0.00%
First Call for Help of Broward, Inc. d/b/a 2-1-1 Broward	\$6,000	\$ 10,000	\$4,000	66.67%
Hillsboro Lighthouse Preservation Society, Inc.	\$3,000	\$ 5,000	\$2,000	66.67%
Lauderdale-By-The-Sea Garden Club, Inc.	\$3,000	\$ 3,000	\$0	0.00%
LBTBS Merchants Association, Inc.	\$8,000	\$8,000	\$0	0.00%
South Florida Wildlife Center, Inc.	\$2,500	\$5,000	\$2,500	100.00%
The House of Hope, Inc.	\$5,000	\$5,000	\$0	0.00%
The Womans Club of Lauderdale-By-The-Sea	\$7,000	\$7,000	\$0	0.00%
Women in Distress of Broward County, Inc.	\$3,000	\$5,000	\$2,000	66.67%
Special Olympics Florida-Broward County (FY25 New Requestor)	\$0	\$5,000	\$5,000	100.00%
	\$66,500	\$91,000	\$24,500	36.84%

In the past, the grant program did not include clear guidelines for the organizations to follow as to the spending documentation. If the Commission decides to include non-profit funding in the budget this year, the staff suggests changing the grant to a reimbursement program so that there is documentation that staff can track the grant spending to ensure that spending is in line with the Commission's original intent.

Recommendation: Consider the grant applications and determine a recommended funding amount for each organization. Please note that the funding will not be authorized until the

Commission makes a final decision on the budget in September.

Exhibits:

1. Areawide Council on Aging of Broward County, Inc.
2. Broward Children's Center, Inc.
3. Center for Hearing and Communication
4. Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates
5. Early Learning Coalition of Broward County, Inc.
6. First Call for Help of Broward, Inc. dba 211 Broward
7. Hillsboro Lighthouse Preservation Society, Inc.
8. Lauderdale By The Sea Garden Club, Inc.
9. Lauderdale By The Sea Merchants' Association, Inc.
10. South Florida Wildlife Center, Inc.
11. The House of Hope, Inc.
12. The Womans' Club of Lauderdale By The Sea
13. Women In Distress of Broward County, Inc.
14. Special Olympics Florida-Broward County

Contributions to Nonprofits “Donation Request” Application - Submission #1211

Date Submitted: 5/9/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town’s residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

Areawide Council on Aging of Broward County,Inc.

Address*

5300 N Hiatus Rd

City*

Sunrise

State*

Florida

Zip Code*

33351-8701

Contact Person*

Charlotte Mather-Taylor

Title*

Chief Executive Officer

Phone Number*

(954)745-9567

Email*

mathertaylorce@adrcbroward.org

Federal Identification Number (FIN)*

59-1529419

DUNS*

3695261

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

n/a

Request Information**Project/Program Name***

Fair Share 2025

Requested Funding Amount*

\$7,000

Project/Program Details**Briefly describe your organization***

The Areawide Council on Aging of Broward County, Inc. (Agency) plans, coordinates, provides, funds and advocates for needed services for Broward residents 60 years of age or older, and adults aged 18 or older who are diagnosed with Alzheimer's disease or a related dementia and their caregivers. Information and Referral services are available to all callers who reach out for assistance in caring for themselves or on behalf of elders. Callers are provided with resources and are screened for funded services. In addition, we offer guidance and assistance to seniors and qualifying adults with a disability who are age 18-59, seeking Statewide Medicaid Managed Care Long Term Care Services. Services provided through the Older Americans Act include but are not limited to meals, respite, transportation, adult day care, recreation, counseling, exercise programs, health and wellness classes, legal assistance, minor home repair, telephone reassurance and technology programs that allow seniors to connect and interact with each other while remaining socially distanced. We provide respite and caregiver support services under the Alzheimer's Disease Initiative Program to families caring for adults age 18 or older who have been diagnosed as having suspected Alzheimer's disease or some other form of dementia. The Community Care for the elderly Program provides case management, in-home services such as homemaking, personal care and respite care and when needed provides consumable medical supplies. Our Emergency Home Energy Assistance for the elderly Program (EHEAP) assists low-income households, with at least one person aged 60 and older, when the household is experiencing a home energy emergency. Our Serving Health Insurance Needs of Elders (SHINE) Program is comprised of specially trained volunteers who assist with Medicare, Medicaid, and health insurance questions by providing one-on-one counseling and information. SHINE services are free, unbiased, and confidential.

Explain the objectives of your project*

Services are authorized and provided to assist elders to live with safety and dignity in their homes for as long possible thereby delaying more costly premature institutionalization. The array of services that can be provided include congregate meals, adult day care, home delivered meals, homemaking, personal care, in-home respite care, caregiver training and support, counseling, health support, chore, minor home improvements, screening and assessment, case management, legal assistance, recreation, exercise classes, health and wellness classes, specialized consumable medical equipment and transportation. The funding requested will be used to meet the required match for our Federal Older Americans Act Programs Contract as well as the State of Florida Community Care for the elderly Act Contract so that we can continue the delivery of a coordinated system of services to older persons in the Town of Lauderdale by the Sa and Broward County.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

Fair Share Letter FY 2025.pdf

Optional file upload.

Target Population

Define the target population for your project*

The target populations we serve are as follows:

1. Elders 60 years of age and older living in the Town of Lauderdale by the Sea or in Broward County,
2. Individuals who are 18 years of age or older, who have been diagnosed with suspected Alzheimer's disease or some other form of dementia and their adult caregiver residing in the town of Lauderdale by the Sea or in Broward County,
3. Adults, 18 years of age or older, who are living with a disability and who want to apply for the Statewide Medicaid Managed Care Long Term care Program, and
4. Grandparents aged 55 or older who are caring for their grandchildren under the age of 18 or a person with disabilities.

In Broward County there are 462,431 residents who are 60 years of age and in Lauderdale by the Sea the number of residents eligible for these services total 3,098.

We plan to serve at least 13,325 senior residents in Broward County and at least 10 Lauderdale by the Sea residents.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

! Choose File No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Each month all services provided countywide are entered, by each of our 30 funded service providers, into the statewide Enterprise Client Information and Registration and Tracking System (eCIRTS.) eCIRTS allows us to track clients, the type and number of services they receive and we are able to generate monthly usage reports for each provider or client. In addition service providers submit quarterly narrative reports regarding the outreach, education , and training they have conducted letting the public know about the services available and how to access them. Our service providers conduct annual satisfaction surveys that are used to assure the quality of services being delivered. Annually we provide the Town with a summary report of the services provided to residents of Lauderdale by the Sea.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen
Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Elizabeth

Last Name*

Lombardo

Title*

Chief Executive Officer

Date*

05/09/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

Form 990 Return of Organization Exempt from Income Text*

ACABC_990.pdf

Organization Annual Budget*

ACABC_2024_Operational_Budget_w.pdf

Audited Financial Statement*

ACABC_Financial.pdf

501(C)(3) Determination Letter*

ACABC_IRS.pdf

Board of Directors List*

ACABC_2024_Board_of.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.



Area Agency on Aging of Broward County

Charlotte Mather-Taylor, Chief Executive Officer

May 6, 2024

**AREAWIDE COUNCIL ON AGING
BOARD OF DIRECTORS**

Naushira Pandya, M.D.
President

Senator Nan H. Rich
Vice President

David Lieberman
Treasurer

Timothy G. Curtin
Secretary

Pauline Grant
Immediate Past President

Alan B. Brass, C.P.A.
Grace Carrington
William Edelstein
Todd Holt
Evan Jenne
Denise Lettau, JD
Vice Mayor Tim Lonergan
Judge Ari Porth
Honorable Ronald J. Rothschild
Kenneth S. Rubin, Esq.
Manuel Synalovski, AIA
Lisa Zucker, MSW, LCSW

The Honorable Edmund Malkoon
Town of Lauderdale-By-The-Sea
4501 N. Ocean Drive
Lauderdale-By-The-Sea, Florida 33308

Dear Mayor Malkoon,

The Areawide Council on Aging of Broward County, Inc., which administers the Aging and Disability Resource Center, is the prime planning, coordinating, funding and advocacy body for projects and services benefitting the needs of over 462,431 year round Broward residents, 60 years of age and over.

Since our incorporation, as a nonprofit 501(c)(3) organization, in 1974, we have utilized a Fair Share Methodology to secure the required match monies from local municipalities and the County Commission.

Each year, the Areawide Council on Aging determines the required match and then develops separate reports for each city or town. The reports include records noting numbers of participants, services rendered, the associated financial costs, and the amount sought to reach the total mandated match.

Since the Federal Older Americans Act and State Community Care for the Elderly Appropriations require a local match, we utilize the base budget and any increases in these funds are reflected in the following year's Fair Share Report. These factors, plus changes in Broward's population, over 60 years of age, are demonstrated in the Fair Share computations.

We do not employ Alzheimer's Disease Initiative, Home Care for the Elderly, and Respite for Elders Living in Everyday Families figures for compiling the Fair Share Request since the Fair Share figures are developed only to meet mandated Federal and State appropriations. Alzheimer's Disease Initiative, Home Care for the Elderly, and Respite for Elders Living in Everyday Families data are informational only.

5300 Hiatus Road, Sunrise, Florida 33351 **Elder Helpline: (954-745-9779)** Administration: (954-745-9567) Fax: (954-745-9584)

The Aging & Disability Resource Center of Broward County is administered by the Areawide Council on Aging of Broward County, Inc. and funded by Older Americans Act, Florida Community Care for the Elderly, Alzheimer Disease Initiative and Medicaid Waiver Legislation through the State Department of Elder Affairs.

Mayor Malkoon
Town of Lauderdale-By-The-Sea
May 6, 2024
Page 2

For the 2025 Fair Share request, we are employing the latest population figures using U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates.

Our request for 2025 is \$7,000. In 2023, we provided your residents with \$7,307 in services.

For each dollar we are seeking, in match, the Areawide Council on Aging supplied \$1.04 in assistance to your constituents.

We are available to discuss Fair Share and other elder related matters with you at your earliest convenience. Please call our office, at 954-745-9603, to calendar a meeting.

The Areawide Council is well aware of the economic problems being faced by our municipalities and the County. That is a prime reason for our expressing both gratitude and admiration to our elected officials. Because of your perpetually evidenced advocacy, on behalf of your senior constituency and their caregivers, we can, and will continue to partner in order to assure the right of Older Browardians to live their retirement years with merited dignity.

Sincerely,


Charlotte Mather-Taylor
Chief Executive Officer

CMT:cd

cc: Town Commission of Lauderdale-By-The-Sea
Linda Connors, Town Manager
Lucila Lang, Finance Director
Katrina Adler, Town Clerk

EXPLANATION OF FAIR SHARE

Federal Dollars are provided to the Areawide Council on Aging through Older Americans Act Legislation. State Dollars are allocated by the Community Care for the Elderly Act. Both the Federal and State Dollars must be matched locally on a 90-10% ratio. This means that for every nine dollars provided by the Federal and State Governments, we must raise one dollar in Broward County.

FUNDS REQUIRING LOCAL MATCH FOR 2025

Federal Older Americans Act Dollars	\$9,447,386
General Revenue	681,080
State Community Care for the Elderly	<u>8,403,732</u>
	<u>\$18,532,198</u>
Local Matching Dollars Required	\$2,059,133
Elder Abuse Prevention Program	<u>100,000</u>
Total Matching Funds Requested	<u>\$2,159,133</u>

THE FAIR SHARE FORMULA

Since 1974, the Areawide Council on Aging has utilized a Fair Share Formula to request and receive Matching Funds from Broward's Cities and the County Commission. We divide the required Matching Funds by the number of elderly in Broward County to achieve a figure representing each Broward resident 60 years of age and older.

Projected 2025 Broward Total Population 60 and Over	<u>462,431</u>
Representative Fair Share Dollar Amount per Senior Resident 60 or Over: \$2,159,133 divided by 462,431	<u>\$ 4.67</u>

We request each City to pay 2/3 of the Fair Share Dollars for their senior constituency and the County to pay 1/3. We further ask the County to pay the Full Fair Share for each senior resident of the unincorporated areas.

Fair Share Request per Senior Resident:			<u>\$ 4.67</u>
City Share Request per Senior Resident:	$\$4.67 \times (2/3)$	=	\$ 3.11
County Share Request per Senior Resident:	$\$4.67 \times (1/3)$	=	<u>\$ 1.56</u>
			<u>\$ 4.67</u>

FAIR SHARE REQUEST FROM LAUDERDALE-BY-THE-SEA

Number of Residents over 60 in Your Town	3,098
Fair Share Request per Senior Resident in Your Town	<u>x N/A</u>
TOTAL FAIR SHARE REQUEST	\$7,000

In 2023, the Areawide Council provided Your Town with Services Totaling Over: \$7,307

Areawide Council on Aging of Broward County



Area Agency on Aging
of Broward County

2023

Services Provided to Senior Citizens

in the

Town of Lauderdale-By-The-Sea



Program	Service Provided	Clients	Units Provided	Unit Cost	Total Cost
OLDER AMERICANS ACT					
	SCREENING & ASSESSMENT (III-B)	1	1.00	117.15	117.15
	Program Totals:		1.00		\$117.15
AMERICAN RESCUE PLAN					
	HOME DELIVERED MEALS (III-C1)	2	250.00	5.39	1,347.50
	HOME DELIVERED MEALS (III-C2)	2	602.00	5.39	3,244.78
	Program Totals:		852.00		\$4,592.28
COMMUNITY CARE FOR THE ELDERLY					
	CASE AIDE	1	1.00	36.02	36.02
	CASE MANAGEMENT	1	0.50	63.85	31.92
	IN-HOME INTAKE	4	5.50	88.09	484.49
	Program Totals:		7.00		\$552.43
ENHANCED HOME CARE FOR THE ELDERLY					
	CASE MANAGEMENT	2	3.00	323.68	971.04
	TECHNOLOGY - INSTALLATION	1	1.00	105.00	105.00
	Program Totals:		4.00		\$1,076.04
NON-DOEA PROGRAM					
	HOME DELIVERED MEALS	1	130.00	5.84	759.20
	TECHNOLOGY - INSTALLATION	1	2.00	105.00	210.00
	Program Totals:		132.00		\$969.20

* Client specific information is not captured for these services.

Program	Service Provided	Clients	Units Provided	Unit Cost	Total Cost
Totals:			996.00		\$7,307.10

*In 2023, our Project Family provided Lauderdale-By-The-Sea's seniors with \$7,307 in services.
The Aging & Disability Resource Center's 2025 Match Request for Lauderdale-By-The-Sea is \$7,000.
For every \$1 we are seeking, the Areawide Council on Aging (Area Agency on Aging)
provided Lauderdale-By-The-Sea with \$1.04 in services.*

Our figures are secured from the annual service cost reports obtained from our Projects.

*** Client specific information is not captured for these services.**

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
FY 2024 Budget Worksheet

	<u>2022 Actual</u>	<u>Approved 2023 Budget</u>	<u>Projected 2023 Actual</u>	<u>Proposed 2024 Budget</u>	
Operating Revenue					
Grant Revenue					
FEDERAL GRANT REVENUE	10,694,616	15,864,994	12,650,764	12,000,000	
STATE GRANT REVENUE	10,553,548	15,504,381	16,320,571	15,231,571	
GRANT REVENUE	4,423,250	271,056	337,508	1,021,249	
VA GRANT	<u>2,358,886</u>	<u>2,958,600</u>	<u>2,614,379</u>	<u>2,650,000</u>	
Total Grant Revenue	28,030,299	34,599,031	31,923,223	30,902,820	(A)
Contributions					
FAIR SHARE CONTRIBUTIONS	1,583,306	1,874,477	1,495,693	1,520,000	(B)
PRIVATE CONTRIBUTIONS	157,670	67,269	101,143	101,200	
MISCELLANEOUS INCOME	<u>214,530</u>	<u>-</u>	<u>11</u>	<u>-</u>	
Total Contributions	1,955,506	1,941,746	1,596,847	1,621,200	
Other Income					
SPECIAL EVENT REVENUE	47,254	70,000	39,214	40,000	
SPECIAL EVENT SPONSORSHIP	18,123	-	39,960	40,000	
SPECIAL EVENT REGISTRATION	-	-	2,670	2,600	
SPECIAL EVENT ADVERTISING	-	-	200	200	
GAIN/LOSS SALES OF ASSETS			13,000	-	
IN-KIND SERVICES/GOODS REVENUE	<u>1,060,340</u>	<u>1,887,936</u>	<u>1,131,092</u>	<u>1,088,578</u>	
Total Other Income	<u>1,125,717</u>	<u>1,957,936</u>	<u>1,226,136</u>	<u>1,171,378</u>	(C)
Total Operating Revenue	<u>31,111,522</u>	<u>38,498,713</u>	<u>34,746,205</u>	<u>33,695,398</u>	
Expenditures					
Personnel Expenses	4,216,282	4,725,132	4,356,822	5,597,201	(D)
Program Expenses	19,439,456	27,419,463	25,541,579	25,052,360	(E)
Professional Fees	90,530	89,373	103,099	105,471	
Supplies	99,852	27,571	43,036	33,759	(F)
Food/Meals	5,578,072	4,243,036	2,484,822	1,016,000	(G)
Telephone	29,657	22,911	34,209	34,996	
Postage & Shipping	18,988	18,000	28,264	28,914	(H)
Occupancy	86,448	127,138	97,204	99,440	
Maintenance & Repairs	64,557	35,000	22,601	23,121	(I)
Equipment Rental	38,381	114,016	24,878	25,450	
Conferences, Conventions & Meetings	14,743	13,318	17,160	17,554	
Printing & Publications	41,345	68,098	7,389	7,559	(J)
Dues & Subscriptions	28,059	26,500	47,178	48,263	
Miscellaneous	283,952	168,491	331,625	338,258	(K)
Depreciation Expenses	<u>108,584</u>	<u>122,093</u>	<u>108,584</u>	<u>108,584</u>	
Total Expenditures	<u>30,138,905</u>	<u>37,220,140</u>	<u>33,248,450</u>	<u>32,536,929</u>	
Net Operating Income (Loss)	<u>972,618</u>	<u>1,278,573</u>	<u>1,497,755</u>	<u>1,158,469</u>	
Non-Operating Income (Loss)					
Investment Income					
INTEREST	27,255	16,000	250,519	200,000	(L)
UNREALIZED GAIN/LOSS ON INVESTMENTS	(829,356)	(620,000)	51,053	-	
DIVIDENDS	<u>252,090</u>	<u>92,000</u>	<u>113,325</u>	<u>115,000</u>	
Total Investment Income	<u>(550,011)</u>	<u>(512,000)</u>	<u>414,896</u>	<u>315,000</u>	
Net Income	<u>422,607</u>	<u>766,573</u>	<u>1,912,652</u>	<u>1,473,469</u>	

(A) Grant Revenue

Federal:

- Older Americans Act Titles III B, C, D, E and VI: Budget is amount provided in this years' 2024 OAA contract (does not include potential carryforward).
- American Rescue Plan (ARP): Expected to provide additional services in 2023/2024 in Technology, etc. ARP is for 2 years, expires Sept 2024.
- Aging and Disability Resource Center Funding: \$64K increase is due to legislative budget increase for 23/24 (passed 2023 session).
- Emergency Home Energy Assistant Program (EHEAP): 2023 we received additional ARP EHEAP \$. 2024 budget only includes regular EHEAP.
- Serving Health Insurance Needs for Elders (SHINE): Received \$8K additional funding in SHINE for 2024.

State:

- State of Florida General Revenue: Additional \$695K funds from State for LSP \$46K, CCE \$220K, HCE \$101K, ADI \$328K for FY22-23 contracts.
- Other DOE (Technology Pilot Contracts, eHCE): Previously received Secretary Pilot CARES funding for Technology. Funding no longer available. Technology now funded by ARP. eHCE will not be available in 2024.

Grant Revenue:

- Broward County Meals, United Way & Other Grants: Broward County Meal \$750K, United Way \$291K

VA Program:

- Forecasted at 50 clients

(B) Fair Share: Based on contributions received in the past years instead of on the requested to the cities

(C) Special Event revenue forecasted based on 2023 and the projected in kind revenue is in correlation with the forecasted Federal and State revenue

(D) Personnel Expenses: Additional staff, (I&R, Medicaid Benefit Counselor and Screeners) and 3% merit. Additional money received from the state to cover additional staff and salary increases. Health insurance is less for 2024.

(E) Program expenses in correlation with the Federal, State and In kind Revenue

(F) Supplies forecasted with 10K less than 2023 actuals due to large inventory purchases in 2023.

(G) Emergency Meals: 750K BCVEs + 18K/Month CCE + 50K reserve under ARP contract

(H) Postage: Higher than in prior years. \$2,500/month since June 2023 mostly from Medicaid mailing

(I) Maintenance is based on 2023 actuals. We had exceptional repairs in 2022 for windows and roof but do not anticipate anything extra for 2024

(J) Printing based on 2023 actuals. 2022 was higher because part of the advertising was booked as printing.

(K) Miscellaneous:

- 105K in advertising per 2023 actuals
- 51K Insurance
- 22K VA Mainsl Fee 50 veterans
- 76k Special Event expenses
- 8K Banking fees, due to the implementation of investments

(L) Interest forecasted at less than current income because it is anticipated that rates might go down in 2024

HURRICANE IDALIA

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2022 calendar year, or tax year beginning , and ending**B** Check if applicable:

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

C Name of organization **AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY INC**

Doing business as

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

5300 HIATUS ROAD

Room/suite

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

SUNRISE**FL 33351****D** Employer identification number**59-1529419****E** Telephone number**954-745-9567****G** Gross receipts \$ **30,366,481****F** Name and address of principal officer:**CHARLOTTE MATHER-TAYLOR****5300 HIATUS ROAD****SUNRISE****FL 33351****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **ADRCBROWARD.ORD****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1974****M** State of legal domicile: **FL****Part I** Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:		
	TO PLAN, COORDINATE, MONITOR, EVALUATE, AND FUND VARIOUS GROUPS, AGENCIES, ORGANIZATIONS AND PROJECTS RELATING TO THE ELDERLY OF BROWARD COUNTY, FLORIDA.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	86
Revenue	6 Total number of volunteers (estimate if necessary)	6	44
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	35,416,393	29,807,229
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
Expenses	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	144,217	279,347
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	50,746	234,694
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	35,611,356	30,321,270
	14 Benefits paid to or for members (Part IX, column (A), line 4)	18,806,291	19,275,066
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,624,269	4,303,364
	b Total fundraising expenses (Part IX, column (D), line 25)	0	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,000,573	5,490,876
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	33,431,133	29,069,306
	19 Revenue less expenses. Subtract line 18 from line 12	2,180,223	1,251,964
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	24,945,017	24,281,182
	22 Net assets or fund balances. Subtract line 21 from line 20	5,017,955	4,206,264

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	CHARLOTTE MATHER-TAYLOR		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if PTIN
	W. ED MOSS JR.	W. ED MOSS JR.	11/03/23	self-employed P00531414
	Firm's name	Firm's EIN		
	MOSS, KRUSICK & ASSOCIATES, LLC	59-3017072		
	501 S NEW YORK AVE STE 100			
	Firm's address	Phone no.		
	WINTER PARK, FL 32789-4241	407-644-5811		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2022)

DAA

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

TO PLAN, COORDINATE, MONITOR, EVALUATE, AND FUND VARIOUS GROUPS, AGENCIES, ORGANIZATIONS AND PROJECTS RELATING TO THE ELDERLY OF BROWARD COUNTY, FLORIDA.

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 \$ 28,458,363 including grants of \$ 19,275,066) (Revenue \$)
SEE SCHEDULE O4b (Code:) (Expenses \$) including grants of \$) (Revenue \$)
N/A4c (Code:) (Expenses \$) including grants of \$) (Revenue \$)
N/A

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

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

4e Total program service expenses 28,458,363

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

Form 990 (2022) **AREAWIDE COUNCIL ON AGING OF**
Part IV Checklist of Required Schedules (continued)

59-1529419

Page 4

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	46
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	86			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

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

Section A. Governing Body and Management

	1a	16	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 on Schedule O.		16		
b Enter the number of voting members included on line 1a, above, who are independent	1b	16		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.			9	X

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

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

Section C. Disclosure

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

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
CHARLOTTE MATHER-TAYLOR
SUNRISE
5300 HIATUS ROAD
FL 33351
954-745-9567

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHARLOTTE MATHER-TAYLOR	40.00									
EXECUTIVE DIRECTOR	0.00			X				193,184	0	0
(2) JOHN PRIMEAU	0.25									
PRESIDENT	0.00	X						0	0	0
(3) NAUSHIRA PANDYA	0.25									
FIRST VP	0.00	X						0	0	0
(4) ARTHUR BIRKEN	0.25									
SECOND VP	0.00	X						0	0	0
(5) EVAN JENNE	0.25									
THIRD VP	0.00	X						0	0	0
(6) NAN RICH	0.25									
TREASURER	0.00	X						0	0	0
(7) DAVID LIEBERMAN	0.25									
SECRETARY	0.00	X						0	0	0
(8) TIMOTHY CURTIN	0.25									
PARLIAMENTARIAN	0.00	X						0	0	0
(9) PAULINE GRANT	0.25									
PAST PRESIDENT	0.00	X						0	0	0
(10) ALAN BRASS	0.25									
DIRECTOR	0.00	X						0	0	0
(11) ANTHONY BRUNSON	0.25									
DIRECTOR	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) WILLIAM EDELSTEIN	0.25									
DIRECTOR	0.00	X						0	0	0
(13) MALENA MENDEZ-DORN	0.25									
DIRECTOR	0.00	X						0	0	0
(14) RON ROTHSCHILD	0.25									
DIRECTOR	0.00	X						0	0	0
(15) KENNETH RUBIN	0.25									
DIRECTOR	0.00	X						0	0	0
(16) MANUEL SYNALOVSKI	0.25									
DIRECTOR	0.00	X						0	0	0
(17) LISA ZUCKER	0.25									
DIRECTOR	0.00	X						0	0	0
1b Subtotal								193,184		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								193,184		

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 **1**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
STERLING GROUP FOODS 5850 S PINE ISLAND RD DAVIE FL 33328	PINE ISLAND RD MEALS	2,600,907
PADRINOS 1135 N FEDERAL HWY FORT LAUDERDALE FL 33304	FEDERAL HWY MEALS	1,074,035
SUSHI MAKI CATERING COPORATION 6661 S DIXIE HWY MIAMI FL 33143	DIXIE HWY MEALS	942,322
NATIONS MARKET, LLC 2050 NCKINLEY ST HOLLYWOOD FL 33020	NCKINLEY ST MEALS	428,243
OFFERDAHL'S OFF-THE-GRILL 2122 W CYPRESS CREEK FORT LAUDERDALE FL 33309	CYPRESS CREEK MEALS	283,173

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 **5**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	23,607,050		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	6,200,179		
	g	Noncash contributions included in lines 1a-1f	1g	\$ 35,953		
	h	Total. Add lines 1a-1f		29,807,229		
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		279,347		279,347
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Rental inc. or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	7a			
	b	Less: cost or other basis and sales exps.	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	65,377		
	b	Less: direct expenses	8b	45,211		
	c	Net income or (loss) from fundraising events		20,166		20,166
	9a	Gross income from gaming activities. See Part IV, line 19	9a			
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
	11a	MISCELLANEOUS REVENUE		214,528	214,528	
	b					
	c					
	d	All other revenue				
e	Total. Add lines 11a-11d		214,528			
12	Total revenue. See instructions		30,321,270	214,528	0	299,513

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	14,957,385	14,957,385		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	4,317,681	4,317,681		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	193,184	183,386	9,798	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,286,645	3,119,943	166,702	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	573,839	483,729	90,110	
10 Payroll taxes	249,696	236,469	13,227	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	142,373	97,891	44,482	
12 Advertising and promotion	87,514	84,327	3,187	
13 Office expenses	71,171	43,430	27,741	
14 Information technology				
15 Royalties				
16 Occupancy	83,694	82,103	1,591	
17 Travel	7,696	4,702	2,994	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	108,584	105,781	2,803	
23 Insurance	44,900	44,807	93	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	4,553,686	4,517,627	36,059	
b MISCELLANEOUS	126,965	2,519	124,446	
c STAFF TRAINING	99,040	14,399	84,641	
d DUES & SUBSCRIPTIONS	83,895	83,514	381	
e All other expenses	81,358	78,670	2,688	
25 Total functional expenses. Add lines 1 through 24e	29,069,306	28,458,363	610,943	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	7,368,125	1	11,225,012
	2 Savings and temporary cash investments	547,772	2	548,922
	3 Pledges and grants receivable, net	9,046,292	3	6,065,118
	4 Accounts receivable, net	4,919	4	16,151
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	43,498	9	27,416
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,304,247		
	b Less: accumulated depreciation	10b 2,645,713		
	11 Investments—publicly traded securities	2,617,118	10c	1,658,534
	12 Investments—other securities. See Part IV, line 11	5,315,352	11	4,738,088
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	1,941	14	1,941
16 Total assets. Add lines 1 through 15 (must equal line 33)	24,945,017	15	24,281,182	
Liabilities	17 Accounts payable and accrued expenses	656,348	16	778,001
	18 Grants payable	3,490,501	17	3,092,712
	19 Deferred revenue	371,106	18	335,551
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties	500,000	23	
	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		24	
	26 Total liabilities. Add lines 17 through 25	5,017,955	25	4,206,264
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		26
27 Net assets without donor restrictions		19,636,395	27	19,251,067
28 Net assets with donor restrictions		290,667	28	823,851
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		19,927,062	32	20,074,918
33 Total liabilities and net assets/fund balances		24,945,017	33	24,281,182

Form **990** (2022)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	30,321,270
2	Total expenses (must equal Part IX, column (A), line 25)	2	29,069,306
3	Revenue less expenses. Subtract line 2 from line 1	3	1,251,964
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	19,927,062
5	Net unrealized gains (losses) on investments	5	-829,356
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-274,752
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	20,074,918

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X

Form **990** (2022)

SCHEDULE A
(Form 990)**Public Charity Status and Public Support**

OMB No. 1545-0047

2022Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

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

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

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	23,864,550	24,295,769	32,836,338	35,416,393	29,807,229	146,220,279
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	23,864,550	24,295,769	32,836,338	35,416,393	29,807,229	146,220,279
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						146,220,279

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	23,864,550	24,295,769	32,836,338	35,416,393	29,807,229	146,220,279
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	144,025	318,915	168,376	259,490	279,347	1,170,153
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	72,774	51,454	67,812	50,746	65,377	308,163
11 Total support. Add lines 7 through 10						147,698,595
12 Gross receipts from related activities, etc. (see instructions)					12	223,243
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	99.00 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.01 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐	
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐	

Schedule A (Form 990) 2022

AREAWIDE COUNCIL ON AGING OF

59-1529419

Page 3

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2022. 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—2021. 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 ☐		

Schedule A (Form 990) 2022

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Schedule A (Form 990) 2022

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D -- Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E -- Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI

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

PART II, LINE 10 - OTHER INCOME DETAIL

\$ 242,786

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

PAGE 1 OF 1

Page 2

Name of organization

AREAWIDE COUNCIL ON AGING OF

Employer identification number

59-1529419

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FLORIDA DEPARTMENT OF ELDER AFFAIRS 4040 ESPLANADE WAY TALLAHASSEE FL 32399	\$ 10,553,548	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

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

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2022

DAA

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

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

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

- (i) Unrelated organizations
 (ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		616,188		616,188
b Buildings		3,080,054	2,097,159	982,895
c Leasehold improvements				
d Equipment		608,005	548,554	59,451
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,658,534

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	30,561,512
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-829,356
b	Donated services and use of facilities	2b	1,024,387
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	45,211
e	Add lines 2a through 2d	2e	240,242
3	Subtract line 2e from line 1	3	30,321,270
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	30,321,270

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

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

1	Total expenses and losses per audited financial statements	1	30,138,904
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,024,387
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	45,211
e	Add lines 2a through 2d	2e	1,069,598
3	Subtract line 2e from line 1	3	29,069,306
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	29,069,306

Part XIII Supplemental Information.

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

PART X - FIN 48 FOOTNOTE

THE COUNCIL ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED ON A "MORE LIKELY THAN NOT" THRESHOLD TO THE RECOGNITION OF THE TAX POSITIONS BEING SUSTAINED BASED ON THE TECHNICAL MERITS OF THE POSITION UNDER SCRUTINY BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTANTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFIT IS ESTIMATED BASED ON A "CUMULATIVE PROBABILITY ASSESSMENT" THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL UNCERTAIN TAX POSITIONS. THE COUNCIL HAS IDENTIFIED ITS TAX STATUS AS A TAX-EXEMPT ENTITY AS ITS ONLY SIGNIFICANT TAX POSITION. HOWEVER, THE COUNCIL HAS DETERMINED THAT SUCH TAX POSITIONS DOES NOT RESULT IN AN UNCERTAINTY REQUIRING RECOGNITION. THE COUNCIL IS NOT CURRENTLY UNDER EXAMINATION BY ANY TAXING

Part XIII Supplemental Information (continued)

JURISDICTION. THE COUNCIL'S FEDERAL RETURNS ARE GENERALLY OPEN FOR EXAMINATION FOR THREE YEARS FOLLOWING THE DATE FILED.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

F/R EXP NETTED WITH REV \$ 45,211

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

F/R EXP NETTED WITH REV \$ 45,211

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		FUNDRAISING (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	65,377			65,377
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	65,377			65,377
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	45,211			45,211
	10 Direct expense summary. Add lines 4 through 9 in column (d)				45,211
	11 Net income summary. Subtract line 10 from line 3, column (d)				20,166

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1 Gross revenue				
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
6 Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities: _____
- a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No
- b If "No," explain: _____
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No
- b If "Yes," explain: _____

Schedule G (Form 990) 2022

AREAWIDE COUNCIL ON AGING OF

59-1529419

Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer
☐ Employee
☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Schedule G (Form 990) 2022

SCHEDULE I
(Form 990)

 Department of the Treasury
 Internal Revenue Service

**Grants and Other Assistance to Organizations,
 Governments, and Individuals in the United States**
 Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
 Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection
 Name of the organization
**AREAWIDE COUNCIL ON AGING OF
 BROWARD COUNTY INC**

 Employer identification number
59-1529419
Part I General Information on Grants and Assistance

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	ALZHEIMER'S & DEMENTIA RESOURCE CEN 1410A GENE STREET WINTER PARK FL 32789	59-2496511	501C3	19,028				ELDERLY SERVICES
(2)	BROWARD COUNTY ELDERLY & VETERAN 2995 N DIXIE HWY FORT LAUDERDALE FL 33334	59-6000531		7,396,927				ELDERLY SERVICES
(3)	BROWARD COUNTY MINORITY BUILDER'S 665 SW 27 AVE FORT LAUDERDALE FL 33312	23-7170674		349,121				ELDERLY SERVICES
(4)	CANTORS SENIOR CENTER 5000 N NOB HILL RD SUNRISE FL 33351	65-0245068		276,999				ELDERLY SERVICES
(5)	CATHOLIC CHARITIES 1503 NW 26 ST WILTON MANORS FL 33305	59-1279497		177,339				ELDERLY SERVICES
(6)	CITY OF DEERFIELD BEACH 227 NW 2 ST DEERFIELD BEACH FL 33441	59-6000305		184,835				ELDERLY SERVICES
(7)	CITY OF HALLANDALE BEACH 750 NW 8 AVE HALLANDALE FL 33009	59-6000333		107,973				ELDERLY SERVICES
(8)	CITY OF HOLLYWOOD 2030 POLK ST HOLLYWOOD FL 33020	59-6000338		211,576				ELDERLY SERVICES
(9)	CITY OF LAUDERDALE LAKES 4300 NW 36TH ST LAUDERDALE LAKES FL 33319			207,598				ELDERLY SERVICES

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

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

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

Schedule I (Form 990) (2022)

DAA

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419**Part I General Information on Grants and Assistance**

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	CITY OF PEMBROKE PINES 301 NW 103 AVE PEMBROKE PINES FL 33026	59-0908106		521,643				ELDERLY SERVICES
(2)	COAST TO COAST LEGAL PO BOX 120910 FORT LAUDERDALE FL 33312	90-0089501		288,572				ELDERLY SERVICES
(3)	HUMAN SERVICES NETWORK 451 N STATE ROAD 7 PLANTATION FL 33317	59-2450043		2,957,344				ELDERLY SERVICES
(4)	JEWISH ADOPTION & FOSTER CARE 4200 UNIVERSITY DR SUNRISE FL 33351	20-0898587		91,409				ELDERLY SERVICES
(5)	JEWISH COMMUNITY CENTER 5850 S PINE ISLAND RD DAVIE FL 33328	59-2075982		268,216				ELDERLY SERVICES
(6)	MIRAMAR SATELLITE SENIOR CENTER 2300 CIVIC CENTER PLACE MIRAMAR FL 33025			443,803				ELDERLY SERVICES
(7)	NORTHWEST FEDERATED WOMEN'S CLUB 2185 NW19 ST FORT LAUDERDALE FL 33311	23-7113192		422,338				ELDERLY SERVICES
(8)	NORTHWEST FOCAL POINT 6009 NW 10TH ST MARGATE FL 33063			373,680				ELDERLY SERVICES
(9)	PONDER & ASSOCIATES 611 NW 31ST AVE POMPANO BEACH FL 33069	65-0868245		47,425				ELDERLY SERVICES

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

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

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

Schedule I (Form 990) (2022)

DAA

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022**Open to Public
Inspection**

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419**Part I General Information on Grants and Assistance**

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	REBUILDING TOGETHER 4836 NE 12 AVE OAKLAND PARK FL 33334	86-1065925		163,804				ELDERLY SERVICES
(2)	SUNSHINE SOCIAL SERVICES 1480 SW 9 AVE FORT LAUDERDALE FL 33315	01-0582371		256,361				ELDERLY SERVICES
(3)	CITY OF WEST PARK 1965 S STATE RD 7 HOLLYWOOD FL 33023	26-0111664		190,336				ELDERLY SERVICES
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

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

DAA

Schedule I (Form 990) (2022)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 HOME CARE FOR THE ELDERLY		435,789			
2 OAA		699,762			
3 MISC GRANTS		934			
4 CCE		563,551			
5 SHINE		1,026			
6 OTHER DOEA		355,724			
7 SNAP GRANT		114,519			
Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.					

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 UNITED WAY GRANT		28,990			
2 VETERANS PROGRAM		2,117,386			
3					
4					
5					
6					
7					
Part IV	Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.				

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service
Name of the organization**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**Employer identification number
59-1529419**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2022

Schedule J (Form 990) 2022 **AREAWIDE COUNCIL ON AGING OF** **59-1529419**Page **2****Part III** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

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

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	CHARLOTTE MATHER-TAYLOR EXECUTIVE DIRECTOR	(i) 193,184 (ii) 0	(ii) 0 (iii) 0	(iii) 0 (iv) 0	(c) 0 (d) 0	(d) 0 (e) 0	193,184 0	0 0
2		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
3		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
4		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
5		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
6		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
7		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
8		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
9		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
10		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
11		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
12		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
13		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
14		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
15		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		
16		(i) (ii)	(ii) (iii)	(iii) (iv)	(c) (d)	(d) (e)		

Schedule J (Form 990) 2022

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.

Area with horizontal dotted lines for supplemental information.

**SCHEDULE M
(Form 990)****Noncash Contributions**

OMB No. 1545-0047

2022**Open To Public
Inspection**Department of the Treasury
Internal Revenue Service
Name of the organizationComplete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

Employer identification number

BROWARD COUNTY INC**59-1529419****Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory	X	1	35,953	
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

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

Yes No

30a		X
31		X
32a		X

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

Schedule M (Form 990) 2022

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

Supplemental information area with horizontal lines for text entry.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022**Open to Public
Inspection**Name of the organization **AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**Employer identification number
59-1529419**FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT**

THE ORGANIZATION CONTRACTS WITH 22 PROVIDERS TO OFFER A WIDE RANGE OF SERVICES TO CLIENTS. THE OLDER AMERICANS ACT (OAA) IS A FEDERAL PROGRAM THAT PROVIDES ASSISTANCE TO OLDER PERSONS AND CAREGIVERS AND IS THE ONLY FEDERAL SUPPORTIVE SERVICES PROGRAM DIRECTED SOLELY TOWARD IMPROVING THE LIVES OF OLDER ADULTS EACH YEAR. HOWEVER, IN RESPONSE TO COVID-19 THE FEDERAL GOVERNMENT ALSO PROVIDED FUNDS THROUGH THE CARES ACT AND FAMILIES FIRST GRANTS IN 2021 WHICH ALLOWED US TO SERVE 10,120 UNDUPLICATED ADULTS AND CAREGIVERS WITH SERVICES IN 2021 WITH THESE PROGRAMS AND THE OAA FUNDING. THE ALZHEIMER'S DISEASE INITIATIVE (ADI) ENSURES THAT PERSONS AFFILIATED WITH ALZHEIMER'S DISEASE AND OTHER FORMS OF DEMENTIA, ARE GIVEN ESSENTIAL SERVICES TO HELP THEM AGE IN PLACE, IN AN ELDER FRIENDLY ENVIRONMENT, WITH SECURITY, DIGNITY AND PURPOSE. THE PROGRAM ALSO PROVIDES SUPPORT TO FAMILY MEMBERS AND CAREGIVERS AFFECTED BY ALZHEIMER'S DISEASE. 248 UNDUPLICATED INDIVIDUALS WERE SERVED IN 2021 THROUGH ADI. THE FLORIDA COMMUNITY CARE FOR THE ELDERLY (CCE) PROVIDES ASSISTANCE TO SENIORS WHO ARE AT RISK FOR NURSING HOME PLACEMENT AND WHO ARE NOT QUALIFIED TO RECEIVE SERVICES FROM MEDICAID. CCE ALSO PROVIDES ESSENTIAL SERVICES TO HELP THEM AGE IN PLACE. 4,083 UNDUPLICATED CONSUMERS WERE SERVED IN 2021.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FINANCE DIRECTOR REVIEWS THE FORM 990 IN COOPERATION WITH THE EXECUTIVE DIRECTOR FOR ACCURACY PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

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

Schedule O (Form 990) 2022

Name of the organization

AREAWIDE COUNCIL ON AGING OF

59-1529419

Employer identification number

BOARD MEMBERS ASSESS AND ACKNOWLEDGE CONSIDERATION OF CONFLICT OF INTEREST

ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE EXECUTIVE DIRECTOR'S ANNUAL EVALUATION IS COMPLETED BY THE BOARD OF

DIRECTORS AND IS SUBMITTED TO THE CHAIR OF THE PERSONNEL COMMITTEE WHO

COMPLETES A SUMMARY OF ALL EVALUATIONS SUBMITTED. THE FINANCE COMMITTEE

REVIEWS THE EVALUATIONS TO DETERMINE ANNUAL INCREASES AND THEY ARE

SUBMITTED TO THE BOARD FOR APPROVAL.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THE FINANCE COMMITTEE RECOMMENDS A PERCENTAGE FOR ANNUAL INCREASE WHICH ARE

APPROVED BY THE BOARD OF DIRECTORS. TOP MANAGEMENT PERSONNEL ARE EVALUATED

ANNUALLY BY THE EXECUTIVE DIRECTOR WHO DETERMINES COMPENSATION WITHIN THE

BOARD APPROVED ANNUAL INCREASE PER THE BUDGET.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS ARE AVAILABLE UPON REQUEST

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

F/R EXP NETTED WITH REV

\$ 45,211

F/R EXP NETTED WITH REV

\$ -45,211

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

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

**AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC**

Employer identification number

59-1529419**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
(1)					
(2)					
(3)					
(4)					
(5)					

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) AREAWIDE HOUSING FOR THE ELDERLY 5300 HIATUS RD 59-2296320 SUNRISE FL 33351	HUD SEC 8	FL	501C3	7	N/A		X
(2)							
(3)							
(4)							
(5)							

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

Schedule R (Form 990) 2022

DAA

Schedule R (Form 990) 2022 **AREAWIDE COUNCIL ON AGING OF** 59-1529419Page **2****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) Dispro- portionate alloc.? Yes No		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes No		(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

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

	(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 (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)										
(2)										
(3)										
(4)										

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2022 **AREAWIDE COUNCIL ON AGING OF** 59-1529419

Page 4

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

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

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														

Supplemental information for responses to questions on Schedule R. See instructions.

Part VII

Supplemental information for responses to questions on Schedule R. See instructions.



Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256554941
Apr. 23, 2019 LTR 4168C 0
59-1529419 000000 00
00016791
BODC: TE

AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC
5300 N HIATUS RD
SUNRISE FL 33351



022882

Employer ID number: 59-1529419
Form 990 required: Y

Dear Taxpayer:

We're responding to your request dated Apr. 16, 2019, about your tax-exempt status.

We issued you a determination letter in March 1975, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0256554941
Apr. 23, 2019 LTR 4168C 0
59-1529419 000000 00
00016792

AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC
5300 N HIATUS RD
SUNRISE FL 33351

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time).

Thank you for your cooperation.

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1

**AREAWIDE COUNCIL ON
AGING OF BROWARD
COUNTY, INC.**

Financial Statements

**Year Ended
December 31, 2022**

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Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
John J. Rody, Jr.
Shawn M. Marshall

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7900 NW 155th Street
Suite 201
Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Area Council on Aging of
Broward County, Inc.
Sunrise, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Areawide Council on Aging of Broward County, Inc. (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Council as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about of the Council's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and State of Florida Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2023, on our consideration of the Council's internal control over financial reporting

Other Reporting Required by Government Auditing Standards (continued)

and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Other Matters**Prior Period Adjustment**

As discussed in Note P to the financial statements, the 2021 financial statements have been restated to correct a misstatement. We have audited the adjustment to restate the statements as described in Note P. In our opinion, the adjustment is appropriate and has been properly applied.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 21, 2023

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2022

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 11,225,012
Certificates of deposit	548,922
Investments	4,738,088
Due from grantors, net	5,306,801
Accounts receivable	16,151
Pledges receivable	191,655
Prepaid expenses	27,416

Total current assets	<u>22,054,045</u>
----------------------	-------------------

Non-current assets

Property and equipment at cost, net	1,658,534
Contingent receivable	566,662
Deposits	<u>1,941</u>

Total other assets	<u>2,227,137</u>
--------------------	------------------

Total assets	<u><u>\$ 24,281,182</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 321,608
Accrued compensation	456,393
Due to providers	3,092,712
Deferred revenue	<u>335,551</u>

Total current liabilities	<u>4,206,264</u>
---------------------------	------------------

NET ASSETS

Without donor restrictions	19,251,067
With donor restriction	<u>823,851</u>

Total net assets	<u>20,074,918</u>
------------------	-------------------

Total liabilities and net assets	<u><u>\$ 24,281,182</u></u>
----------------------------------	-----------------------------

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
Public support			
Local fair share contributions	\$ 1,583,306	\$ -	\$ 1,583,306
Contributions	157,670	-	157,670
Private grants	4,423,250	-	4,423,250
Total public support	<u>6,164,226</u>	<u>-</u>	<u>6,164,226</u>
Grants from governmental agencies			
Federal grants	13,053,502	-	13,053,502
State grants	10,553,548	-	10,553,548
Non-contributed financial assets - local match	1,017,826	-	1,017,826
Total grants from governmental agencies	<u>24,624,876</u>	<u>-</u>	<u>24,624,876</u>
Other revenue			
Interest income	27,255	-	27,255
Investment income	252,092	-	252,092
Net realized and unrealized loss on investment	(829,356)	-	(829,356)
Special events income	65,377	-	65,377
Non-contributed financial assets - building	42,514	-	42,514
Other	214,528	-	214,528
Net assets released from restrictions	42,064	(42,064)	-
Total other revenues	<u>(185,526)</u>	<u>(42,064)</u>	<u>(227,590)</u>
Total public support and revenues	<u>30,603,576</u>	<u>(42,064)</u>	<u>30,561,512</u>
EXPENSES			
Program services	29,484,824	-	29,484,824
Support services:			
Management and general	654,080	-	654,080
Total operating expenses	<u>30,138,904</u>	<u>-</u>	<u>30,138,904</u>
Change in net assets	464,672	(42,064)	422,608
Net assets, beginning of year as previously reported	19,636,395	290,667	19,927,062
Prior period adjustment	(850,000)	575,248	(274,752)
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	<u>18,786,395</u>	<u>865,915</u>	<u>19,652,310</u>
NET ASSETS, END OF YEAR	<u>\$ 19,251,067</u>	<u>\$ 823,851</u>	<u>\$ 20,074,918</u>

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2022

	Older Americans Act	CARES	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	Program Services		ADRC & Medicaid Waiver	Local Service Programs	Other DOEAs Programs	Non DOEAs Programs	Total Program Funds	Supporting Services Management & General	Total
						RELIEF	SHINE							
Salaries and related expenses:														
Salaries	\$ 1,533,925	\$ 50,908	\$ 369,447	\$ 41,038	\$ 9,314	\$ -	\$ 92,275	\$ 329,276	\$ 25,584	\$ 361,784	\$ 489,778	\$ 3,303,329	\$ 176,500	\$ 3,479,629
Payroll taxes	107,708	3,809	28,165	3,137	712	-	6,040	24,918	1,952	26,569	33,449	236,469	13,227	249,696
Employee benefits	222,438	7,983	64,402	9,104	1,364	-	7,765	70,789	3,806	40,664	55,414	483,728	90,110	573,839
Total salaries and related expenses	1,864,071	62,700	462,014	53,279	11,390	-	106,080	424,983	31,352	429,017	578,641	4,023,527	279,837	4,303,364
Other expenses														
Program supplies	1,405,935	-	244,095	-	-	-	17	-	-	291,571	3,600,395	5,542,013	38,059	5,578,072
Occupancy	42,554	-	6,944	780	-	-	1,041	4,466	509	2,174	1,680	60,146	959	61,107
Utilities	11,025	-	4,307	279	-	-	574	2,361	264	1,300	1,845	21,955	632	22,587
Miscellaneous	2,390	-	36	10	-	-	11	58	7	17	-	2,519	124,446	126,965
Telephone	22,771	-	6,764	499	-	-	2,436	4,128	504	2,363	2,939	42,404	1,677	44,081
Office supplies & printing	24,088	-	3,180	513	-	-	2,576	2,273	194	7,263	3,343	43,430	27,741	71,171
Professional fees	54,306	-	5,230	497	-	-	853	2,741	336	10,893	23,035	97,881	44,482	142,373
Travel	1,451	-	-	-	-	-	204	-	-	-	3,047	4,702	2,994	7,696
Repairs & maintenance	34,985	-	478	34	-	-	73	319	39	153	185	36,296	1,011	37,277
Insurance	43,169	-	580	61	-	-	85	331	42	207	332	44,807	93	44,900
Dues & subscriptions	56,097	-	6,516	594	-	-	937	3,713	456	2,576	12,823	83,514	381	83,895
Advertising	18,860	-	889	133	-	-	2,570	328	41	54,533	7,173	84,327	3,187	87,514
Staff Training	11,388	-	307	27	-	-	802	8	18	111	1,738	14,399	84,641	99,040
Events	2,960	-	4	-	-	-	40	2	-	1	1	3,008	42,203	45,211
Total other expenses	1,731,959	-	279,130	3,427	-	-	12,219	20,728	2,410	373,164	3,658,336	6,081,383	370,506	6,451,889
Depreciation expenses	54,414	-	17,373	1,869	-	-	-	10,037	1,262	18,022	2,804	105,781	2,803	108,584
Subrecipients awarded	4,720,463	124,802	6,214,886	188,574	1,570,646	19,028	-	-	1,191,049	927,938	-	14,957,386	-	14,957,386
Grants awarded	698,762	-	583,551	435,789	-	-	1,026	-	-	355,724	2,260,895	4,316,747	934	4,317,681
Total expenses before allocation of management & general	9,070,679	187,502	7,536,954	882,938	1,582,036	19,028	119,325	455,748	1,226,073	2,103,865	6,500,676	29,484,824	654,080	30,138,904
Allocation of management & general	180,718	5,102	159,531	14,455	33,882	392	2,813	10,073	26,229	43,497	177,388	654,080	(654,080)	-
Total expenses after allocation	\$ 9,251,397	\$ 192,604	\$ 7,696,485	\$ 897,393	\$ 1,615,918	\$ 19,420	\$ 122,138	\$ 465,821	\$ 1,252,302	\$ 2,147,362	\$ 6,678,064	\$ 30,138,904	\$ -	\$ 30,138,904

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENT OF CASH FLOWS

Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in net assets	\$ 422,608
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	108,584
Realized and unrealized loss on investments	829,356
Forgiveness of Paycheck Protection Program loan	(196,195)
Non cash rent	8,586
(Increase) decrease in:	
Due from grantors, net	3,525,944
Accounts receivable	(28,732)
Pledges receivable	39,392
Prepaid expenses	16,082
Increase (decrease) in:	
Accounts payable	123,375
Accrued compensation	(1,722)
Due to providers	(397,789)
Deferred revenue	<u>(35,555)</u>

Net cash provided by operating activities 4,413,934

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments, including reinvestments	(252,092)
Net decrease in certificates of deposit	<u>(1,150)</u>

Net cash used in investing activities (253,242)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on Paycheck Protection Program loan	<u>(303,805)</u>
--	------------------

Net cash used in financing activities (303,805)

Net increase in cash and cash equivalents 3,856,887

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 7,368,125

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 11,225,012

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE A – NATURE OF ORGANIZATION

Areawide Council on Aging of Broward County, Inc. ("Council") is a not-for-profit Florida corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council was organized to plan, coordinate, monitor and fund various groups, agencies, organizations, and programs relating to the welfare and well-being of the elderly in Broward County, Florida.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred.

Net assets of the Council are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions: Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions: Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Council. Certain restrictions may need to be maintained in perpetuity.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restriction. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments or other assets or liabilities are reported as increases or decreases in net assets without donor restriction unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Measure of Operations

The Statement of Activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Council's ongoing services. Nonoperating activities, if any, are limited to other activities considered to be more unusual or nonrecurring in nature.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include the collectability of receivables, determination of the useful lives of property and equipment, and allocation of functional expenses.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit and money market funds with financial institutions. The Council considers all highly liquid assets with an initial maturity of three months or less as cash and cash equivalents.

Financial instruments that potentially subject the Council to concentrations of credit risk consist principally of cash. The Council maintains accounts in various banks. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. At times, the balances in these accounts may be more than federally insured limits. However, the Council has not experienced and does not expect to incur any losses.

Certificates of Deposit

Certificates of deposit are recorded at cost plus accrued interest and held at two financial institutions with interest ranging from 0.10% to 1.65%.

Allowance for Doubtful Accounts

Due from grantors, accounts and pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through adjustments to valuation allowances based on its assessment of the current status of individual receivables. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. At December 31, 2022, the allowance for doubtful accounts for due from grantors was \$39,449. No allowance for doubtful accounts for accounts receivable and pledges receivable is considered necessary at December 31, 2022.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the Statement of Activities. Those marketable securities and investments received as gifts or donations are recorded at their fair market value on the date received.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment are stated at cost, if purchased, or at estimated fair market value at the date of receipt, if acquired by gift. Management has a policy to capitalize individual items in excess of \$5,000. Depreciation is provided for amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, ranging from three to thirty-nine years, on a straight-line basis.

Long-lived assets held and used by the Council are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In the event that facts and circumstances indicate that the cost of any long-lived assets may be impaired, an evaluation of recoverability would be performed.

Revenue Recognition

The Council follows Accounting Standard Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASC 606), which outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied, and ASU 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958), which clarifies how transactions should be accounted for as contributions (nonreciprocal transactions) or exchange transactions and whether a contribution is conditional.

Contributions and support received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Grants received by the Council are considered conditional contributions since the grant agreements require the Council to perform services, incur expenses or meet contract objectives to earn the grant funding. Advance payments received under these grants is deferred until earned. Revenue is earned and recognized in the financial statements when eligible expenses are incurred, services performed or grant objectives met.

Deferred revenue is comprised of amounts received from grantor agencies by the Organization prior to meeting the revenue recognition criteria. In subsequent periods, when the revenue recognition criteria have been met, the liability for deferred revenue is reduced and revenue is recognized.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Non-Contributed Financial Assets

Agencies and organizations, volunteers, businesses, the general community and others contribute substantial amounts of materials and services toward the fulfillment of the programs administered by the Council. Donated materials are recorded as support at their fair market value at the date of donation. Contributions of services are recorded as support at their estimated fair value if the services received create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The value of contributed services meeting the requirements for recognition in the financial statements is recorded as unrestricted support at the date of the donation. Donated services for the year ended December 31, 2022 was \$1,017,826. (See Note H for use of building donated)

A significant number of volunteers have donated substantial hours to the Council's programs and events during the year. These donated services are not reflected in the financial statements since the services do not require specialized skills.

Functional Expenses

The administrative costs of providing services to various programs and other activities have been summarized on a functional basis in the Statement of Activities. Certain costs have been allocated among the programs and supporting services benefited, in accordance with the guidelines established by the State of Florida Department of Elder Affairs. These guidelines provide that all management and general expenses be allocated to program services in their entirety.

Income Tax

The Council has been granted an exemption from income taxes under Internal Revenue Code Section 501(c)(3), as a non-profit corporation. As such, Areawide Council on Aging of Broward County, Inc. does not pay tax on its exempt function income.

Uncertain Tax Positions

The Council accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. The Council has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Council has determined that such tax position does not result in an uncertainty requiring recognition. The Council is not currently under examination by any taxing jurisdiction. The Council's federal returns are generally open for examination for three years following the date filed.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising Costs

The Council expenses the costs of advertising as incurred. For the year ended December 31, 2022, advertising expense was \$87,514.

Fair Value Measurement

The financial statements are prepared in accordance with US GAAP standards, for all financial assets and liabilities and for nonfinancial assets and liabilities recognized or disclosed at fair value in the financial statements or on a recurring basis (at least annually). The standard defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in an orderly transaction between market participants on a measurement date. The standard also establishes a fair value hierarchy which requires an entity to maximize the use of unobservable inputs when measuring fair value. The standard describes three levels or inputs that may be used to measure fair value.

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

Acquisitions of Nonexpendable Property

Property acquired by grants is considered to be owned by Areawide Council on Aging of Broward County, Inc. while used in the program for which it was purchased or in other future authorized programs; however, the State of Florida and/or the United States of America has a reversionary interest in the property. Such property's disposition as well as the ownership of any proceeds therefrom is subject to state and/or federal regulations.

Accounting Pronouncements Implemented

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases* (ASC 842), that requires lessees to put most leases on their balance sheets and recognize expenses on their income statements in a manner similar to today's capital lease accounting. For lessors, the guidance modifies the classification criteria for accounting for sales-type and direct financing leases. The Council adopted ASC 842 effective January 1, 2022. The adoption had no significant impact on the Council's financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities* (ASC 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Non-Financial Assets*, which requires the monitoring and tracking of gifts in kind by asset category, while also noting any donor-imposed restrictions. The Council adopted ASC 958 effective January 1, 2022. The adoption had no significant impact on the Council's financial statements.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE C – AVAILABILITY AND LIQUIDITY

The following represents the Council's financial assets available for general expenditure at December 31 2022:

Cash and cash equivalents	\$ 11,225,012
Certificates of deposit	548,922
Investments	4,738,088
Due from grantors, net	5,306,801
Accounts receivable	16,151
Pledges receivable	191,655
Total financial assets available within one year	<u>22,026,629</u>
Less:	
Accounts payable	321,608
Accrued compensation	456,393
Due to providers	3,092,712
Deferred revenue	<u>335,551</u>
Total financial liabilities available within one year	4,206,264
Less those funds unavailable for general expenditures within one year due to restrictions by donors for purpose and time	<u>823,851</u>
Financial assets available to meet cash needs for general expenditures	<u><u>\$ 16,996,514</u></u>

The Council has a policy to manage its liquidity and reserves following three guiding principles: operating without a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE D – DUE FROM GRANTORS

Due from grantors as of December 31, 2022 are as follows:

Receivables due in less than one year	\$ 5,346,250
Less: allowance for doubtful accounts	<u>(39,449)</u>
	<u><u>\$ 5,306,801</u></u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE E – INVESTMENTS

Investments are carried at fair market value and are as follows at December 31, 2022:

	<u>Cost</u>	<u>Unrealized Gain</u>	<u>Fair Value</u>
Unrestricted:			
<i>US Equity Funds</i>			
Map Fund A	\$ 463,967	\$ 239,918	\$ 703,885
Large Cap Growth Fund	280,899	75,281	356,180
Equity Yield Class A	256,279	290,592	546,871
S&P 500 Index Fund	325,597	117,123	442,720
<i>Taxable Bond Fund</i>			
High Yield Corporate Bond A	792,837	603,372	1,396,209
<i>Mixed Asset Funds</i>			
Balance Fund A	482,591	89,595	572,186
Convertible Fund A	515,419	204,618	720,037
	<u>\$ 3,117,589</u>	<u>\$ 1,620,499</u>	<u>\$ 4,738,088</u>

Investment income for the year ended December 31, 2022 consists of the following:

Interest income	\$ 27,255
Investment income	252,092
Net realized and unrealized loss on investments	<u>(829,356)</u>
	<u>\$ (550,009)</u>

NOTE F – PLEDGES RECEIVABLE

Pledges receivable as of December 31, 2022 are as follows:

Pledges receivable due in less than one year:	
Fair share pledges	\$ 171,230
Other	<u>20,425</u>
	<u>\$ 191,655</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE G – PROPERTY AND EQUIPMENT

At December 31, 2022, property and equipment consists of the following:

Building	\$ 3,080,054
Land	616,188
Furniture and equipment	513,952
Vehicles	79,163
Technology	14,890
	4,304,247
Less: accumulated depreciation	<u>(2,645,713)</u>
	<u>\$ 1,658,534</u>

Depreciation expense for the year ended December 31, 2022 was \$108,584.

NOTE H – CONTINGENT RECEIVABLE

In 1989, the Council entered into an agreement with the City of Margate, Florida (the City), whereby the City acquired the land and building located at 5810 Park Drive, Margate, Florida. In consideration, the City constructed a new building at the site and provided the Council with a 99-year lease, commencing November 1, 1989, which requires annual payments of \$1. The lease stipulates that the structure shall be used for providing social, health, nutrition and other types of care, activities and services to the elderly of Northwest Broward County.

In the event that the building is sold by the City or seized by eminent domain, the City has granted to Council the right to receive the entire amount of any proceeds up to a maximum of \$850,000 reduced by \$8,586 for each year that the lease had existed prior to the sale, or \$566,662 at December 31, 2022.

The Council's annual payment of \$1 for use of the building required a corresponding non-contributed financial asset to be recorded based on the fair market value of rent in the area. The assessed fair market value of rent for similar building space in 2022 was \$51,100. For the year ended December 31, 2022, \$42,514 was included in the Statement of Activities and of Functional Expenses, net of \$8,586, which has already been recorded to reduce the amount of the contingent receivable.

NOTE I – FAIR VALUE MEASUREMENT

The investments of the Council are reported at fair value in the accompanying Statement of Financial Position. Following is a description of valuation methodologies used for investments measured at fair value. There have been no changes in the methodology used at December 31, 2022.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE I – FAIR VALUE MEASUREMENT (continued)

US equity funds, taxable bond funds, and mixed asset funds - Valued using quoted market prices and/or other market data for the same or comparable instruments.

Certificates of deposit - Cost plus accrued interest based on stated interest rate, which approximates fair value.

Fair values of assets measured on a recurring basis at December 31, 2022 are as follows:

	Level 1	Level 2	Level 3	Total Fair Value
Assets:				
Certificates of deposit	\$ -	\$ 548,922	\$ -	\$ 548,922
US Equity Funds	2,049,656			2,049,656
Taxable Bond Fund	1,396,209			1,396,209
Mixed Asset Funds	1,292,223			1,292,223
	<u>\$ 4,738,088</u>	<u>\$ 548,922</u>	<u>\$ -</u>	<u>\$ 5,287,010</u>

NOTE J – PAYCHECK PROTECTION PROGRAM LOAN

On March 27, 2020, the Coronavirus Aid Relief, and Economic Security Act ("CARES Act") was enacted in response to the COVID-19 pandemic. Under the CARES Act, the Paycheck Protection Program ("PPP") was established to aid small businesses and nonprofits with resources needed to maintain payroll and cover applicable overhead. During 2021, the Council was approved for a loan totaling \$500,000 under this program. The Council received forgiveness of the loan on June 17, 2022, in the amount of \$196,195, which is included in Other Income on the Statement of Activities. The remaining balance of the loan was paid back to the bank in June 2022.

NOTE K – NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors. The net assets released from restrictions for the year ended December 31, 2022 are as follows:

Purpose restriction accomplished:

Empower Caregivers Conference	\$ 33,478
Contingent receivable rent	8,586
	<u>\$ 42,064</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE L – NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restrictions are restricted for the following purposes as of December 31, 2022:

Subject to expenditure for specified purpose or time:

Support restricted for use in emergency respite or food, in-home trainer, and related general administrative costs	\$ 257,189
Contingent receivable - Margate building	566,662
	<u>\$ 823,851</u>

NOTE M – RETIREMENT PLAN

The Council provides all employees, with at least one year of service, certain post-retirement benefits in the form of annuity contracts. Amounts contributed in the annuity contracts are excludable from the current gross income of the employees pursuant to Section 403(b) of the Internal Revenue Code. The contracts are funded through elective employee contributions and Council provided funds. Employer contributions are 100% vested after the completion of three plan years. A plan year consists of at least 1,000 hours worked in any calendar year. Contributions from the Council are based upon length of service, as follows:

Length of Service	Maximum Contributions
1 - 5 years	6%
6 - 10 years	7%
11 - 15 years	8%
16 - 19 years	9%
20 - 24 years	10%
25 years and over	11%

Retirement plan expense was \$153,131 for the year ended December 31, 2022.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE N – GRANT MATCHING REQUIREMENTS

Certain grants received by the Council require matching contributions. A computation of required and actual matching contributions provided for contract calculations completed in the year ended December 31, 2022 is as follows:

	Qualifying Expenditures Requiring Matching	Match Percentage Required	Match Required	Match Provided	Excess (Deficiency)
State CCE	\$ 6,849,896	10%	\$ 684,990	\$ 761,100	\$ 76,110
OAA Admin	\$ 1,074,391	25%	\$ 268,598	\$ 301,837	\$ 33,239
Federal OAA	\$ 6,097,362	10%	\$ 609,736	\$ 802,001	\$ 192,265

NOTE O – COMMITMENTS AND CONTINGENCIES

Operating Leases

The Council leases office equipment under operating leases, which expire in 2024. Total lease expense for 2022 under these operating leases was \$8,705. Future minimum lease payments under these non-cancelable operating leases for the years subsequent to December 31, 2022 are \$8,584 for 2023 and \$4,806 for 2024.

Concentrations

The Council receives substantially all of its support and revenue from federal, state and local funding sources. Continuing operation of the Council is greatly dependent upon the continued support of these government agencies.

Legal Matters

In the normal course of conducting its operations, the Council occasionally becomes party to various legal actions and proceedings. In the opinion of management, the ultimate resolution of such legal matters will not have a significant adverse effect on the accompanying financial statements.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE P – RESTATEMENT OF NET ASSETS

The Council's financial statements as of December 31, 2022 contained the following misstatement: property and equipment was overstated by \$850,000, contingent receivable was understated by \$575,248, net assets without donor restrictions were overstated by \$850,000, and net assets with donor restrictions were understated by \$575,248. Accordingly, an adjustment was made to decrease property and equipment and net assets without donor restrictions, and increase contingent receivable and net assets with donor restrictions. The following is a summary of the prior period adjustment:

<u>Net Asset Classification</u>	<u>As previously recorded</u>	<u>Adjustment</u>	<u>As restated</u>
Assets:			
Property and equipment	\$ 2,617,118	\$ (850,000)	\$ 1,767,118
Contingent receivable	<u>-</u>	<u>575,248</u>	<u>575,248</u>
	<u>\$ 2,617,118</u>	<u>\$ (274,752)</u>	<u>\$ 2,342,366</u>
 Net asset without donor restrictions:			
Beginning of year	<u>\$ 19,636,395</u>	<u>\$ (850,000)</u>	<u>\$ 18,786,395</u>
 Net assets with donor restrictions:			
Beginning of year	<u>\$ 290,667</u>	<u>\$ 575,248</u>	<u>\$ 865,915</u>

NOTE Q – SUBSEQUENT EVENTS

The Council has evaluated all subsequent events through September 21, 2023, the date the financial statements were available to be issued. The Council is not aware of any subsequent events, which would require recognition or disclosure in the financial statements.

SUPPLEMENTAL INFORMATION

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2022

Grantor/Pass-through Agency Program Title	ALN/ CSFA Number	Grant Contract Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL AWARDS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING				
Passed through Florida Department of Elder Affairs:				
Older Americans Act - Aging Cluster				
Older Americans Act Administration	93.044-045 & 93.052	JA022	\$ 1,141,409	\$ -
Older Americans Act Title III-B	93.044	JA022	2,640,419	1,898,947
Older Americans Act Title III-C1	93.045	JA022	609,031	609,031
Older Americans Act Title III-C2	93.045	JA022	2,375,250	1,221,247
Older Americans Act Nutrition Services Incentive Program (NSIP)	93.053	JA022	446,192	444,404
CARES Act for Supportive Services under Title III-B	93.044	JCA20	57,656	-
CARES Act for Nutrition Services under Title III-C	93.045	JCA20	124,802	124,802
CARES Act Administration	93.044-045 & 93.052	JCA20	22,325	-
Expanding Access to COVID-19 Vaccines via the Aging Network	93.044	JCV21	77,869	25,206
American Rescue Plan Administration	93.043-045 & 93.052	JRP21	7,758	-
American Rescue Plan for Home Delivered Meals under Title III-C2	93.045	JRP21	803,490	500,373
DOEA Pilot Programs- Uniper	93.045	JB8311E	268,997	-
DOEA Pilot Programs Uniper- IN2L	93.045	JB8311F	61,593	8,639
Total Aging Cluster			8,636,791	4,832,649
Older Americans Act - Other Programs				
OAA Title VII	93.041	J7022	21,267	-
Older Americans Act Title III-D	93.043	JA022	124,299	33,333
Older Americans Act Title III-E	93.052	JA022	757,471	513,500
American Rescue Plan for Family Caregivers under Title III-E	93.052	JRP21	31,734	-
CARES Act for Family Caregiver Support Program under Title III-E	93.052	JCA20	31,812	-
Total Older Americans Act			9,603,374	5,379,482
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX021	74,127	-
Statewide Managed Care	93.778	JX021	33,309	-
Medicaid Administrative Claiming	93.778	JX022	87,563	-
Statewide Managed Care	93.778	JX022	39,562	-
Total Medicaid Assistance Programs			234,561	-
Low-Income Home Energy Assistance				
Emergency Home Energy Assistance for Elderly Program	93.568	JP021	150,239	58,074
Emergency Home Energy Assistance for Elderly Program	93.568	JP022	95,062	50,469
Emergency Home Energy Assistance for Elderly Program - ARP	93.568	JPP21	339,033	285,178
Total Low-Income Home Energy Assistance			584,334	393,721
Special Programs for the Aging				
SHINE Senior Medicare Patrol	93.048	JG021	13,029	-
SHINE Senior Medicare Patrol	93.048	JG022	29,808	-
SHINE	93.324	JN021	32,390	-
SHINE	93.324	JN022	97,169	-
Total Special Programs for the Aging			172,396	-
Medicare Enrollment Assistance Programs				
MIPPA	93.071	JB022	68,582	-
MIPPA	93.071	JB023	31,377	-
Total Medicare Enrollment Assistance Programs			99,959	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING			10,694,624	5,773,203
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 10,694,624	\$ 5,773,203

See independent auditor's report.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (continued)

Year Ended December 31, 2022

Grantor/Pass-through Agency Program Title	CSFA Number	Grant Contract Number	Expenditures	Amounts Paid to Subrecipients
STATE FINANCIAL ASSISTANCE				
FLORIDA DEPARTMENT OF ELDER AFFAIRS				
Community Care for the Elderly - CCE	65.010	JC021	\$ 3,503,637	\$ 3,153,416
Community Care for the Elderly - CCE	65.010	JC022	3,316,464	3,061,471
Total Community Care for the Elderly - CCE			<u>6,820,101</u>	<u>6,214,887</u>
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ021	78,478	80,674
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ022	151,833	142,093
Total ADI - Special Projects			<u>230,311</u>	<u>222,767</u>
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ021	569,807	567,610
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ022	780,268	780,268
Total ADI - Respite Services			<u>1,350,075</u>	<u>1,347,878</u>
Home Care for the Elderly	65.001	JH021	314,735	90,680
Home Care for the Elderly	65.001	JH022	360,286	97,895
Total Home Care for the Elderly			<u>675,021</u>	<u>188,575</u>
Local Service Programs	65.009	JL021	584,173	572,754
Local Service Programs	65.009	JL022	640,278	618,294
Total Local Service Programs			<u>1,224,451</u>	<u>1,191,048</u>
Respite for Elders Living in Everyday Families (RELIEF)	65.006	JR021	19,028	19,028
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX021	74,127	-
Statewide Managed Care	93.778	JX021	33,309	-
Medicaid Administrative Claiming	93.778	JX022	87,563	-
Statewide Managed Care	93.778	JX022	39,562	-
Total Medicaid Assistance Programs			<u>234,561</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 10,553,548</u>	<u>\$ 9,184,183</u>

See independent auditor's report.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

December 31, 2022

BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the Schedules) include the federal grant activity and state financial assistance of the Areawide Council of Aging of Broward County, Inc., under programs of the federal government and the State of Florida for the year ended December 31, 2022. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulation* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General* (Chapter 10.650), respectively. Because the Schedules present only a selected portion of the operations of Areawide Council of Aging of Broward County, Inc., they are not intended to and do not present the financial position, changes in net assets, or cash flows of Areawide Council of Aging of Broward County, Inc.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Chapter 10.650, and the laws and regulations of the State of Florida and wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

INDIRECT COST RATE

Areawide Council of Aging of Broward County, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Area Council on Aging of
Broward County, Inc.
Sunrise, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Areawide Council on Aging of Broward County, Inc. (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 21, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with

Report on Compliance and Other Matters (continued)

those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 21, 2023



Partners

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Cori G. Cameron
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American Institute of
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Accountants

Florida Institute of
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE OF
FLORIDA CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

To the Board of Directors of
Area Council on Aging of
Broward County, Inc.
Sunrise, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Areawide Council on Aging of Broward County, Inc.'s (the "Council") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Council's major federal programs and state projects for the year ended December 31, 2022. The Council's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of Florida Chapter 10.650, *Rules of the Auditor General* (Chapter 10.650). Our responsibilities under those standards, Uniform Guidance, and Chapter 10.650 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal

Responsibilities of Management for Compliance (continued)

control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program or state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650 but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 21, 2023

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2022

Part I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes
Identifications of major federal programs:	
<u>Name of Project</u>	<u>ALN</u>
Aging Cluster	
Special Programs for the Aging--Title III, Part B	93.044
Special Programs for the Aging--Title III, Part C	93.045
Nutrition Services Incentive Program	93.053
Low-Income Home Energy Assistance	93.568

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2022

Part I – Summary of Auditor’s Results (continued)

State Financial Assistance

Type of auditor’s report issued on compliance for major projects:	Unmodified
Internal control over major projects:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, <i>Rules of the Auditor General</i>	No
Dollar threshold used to distinguish between Type A and Type B projects	\$750,000
Identification of major project:	
<u>Name of State Project</u>	<u>CSFA Number</u>
Community Care for the Elderly	65.010
Home Care for the Elderly	65.001

Part II – Financial Statement Findings

None (there are no items related to Federal Awards and State Financial Assistance required to be reported in the management letter, therefore no management letter issued).

Part III – Federal Award and State Projects Findings and Questioned Costs

None (there are no items related to Federal Awards and State Financial Assistance required to be reported in the management letter, therefore no management letter issued).

Part IV – Status of Prior Year Audit Findings

There were no prior year audit findings.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULES OF GRANTS AWARDED

Year Ended December 31, 2022

Broward County Elderly and Veterans Services	\$ 7,729,409
Broward County Minority Builders Coalition, Inc.	383,159
Cantor Senior Center	277,223
Catholic Charities of the Archdiocese of Miami, Inc.	177,339
City of Deerfield Beach - NEFP	195,724
City of Hallandale Beach - Austin Hepburn Center	111,924
City of Hollywood - Fred Lippman Center	211,576
City of Lauderdale Lakes - Alzheimer's Day Care	208,384
City of Pembroke Pines - SWFP	551,656
Coast to Coast Legal Aid of South Florida	320,312
Direct Services	3,594,014
Human Services Network, Inc.	3,083,820
Jewish Adoption and Foster Care Options, Inc.	91,409
Jewish Community Center	268,216
S.C./S.E. Focal Point/Miramar Center	485,178
N. W. Federated Woman's Club	440,559
N. W. Focal Point	432,844
North Broward Hospital District	1,058
Ponder & Associates, Inc.	47,425
Rebuilding Together	179,449
South Florida Institute on Aging, Inc.	19,028
Sunshine Social Services, Inc.	274,342
West Park	191,019
Total program services	\$ 19,275,067

See accompanying independent auditor's report

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULES OF FAIR SHARE CONTRIBUTIONS

Year Ended December 31, 2022

Broward County	\$	684,920
City of Fort Lauderdale		127,842
City of Pembroke Pines		106,913
City of Deerfield Beach		64,367
City of Tamarac		62,808
City of Sunrise		58,289
City of Miramar		56,560
City of Pompano Beach		50,000
City of Margate		46,417
Town of Davie		43,295
City of Coconut Creek		39,772
City of Hallandale		35,764
City of Weston		29,390
City of Plantation		25,000
City of Lauderdale Lakes		24,351
City of Lauderhill		19,000
City of Hollywood		18,333
City of Parkland		17,817
City of North Lauderdale		17,186
City of Lighthouse Point		10,164
City of Coral Springs		10,000
City of Oakland Park		10,000
City of Lauderdale-By-The-Sea		8,759
City of West Park		7,193
Town of Hillsboro Beach		3,844
Town of Pembroke Park		3,322
Town of Southwest Ranches		2,000
	\$	<u>1,583,306</u>

The fair share contributions for the year ended December 31, 2022 meet applicable State of Florida and Department of Elder Affairs requirements for locally generated funding.

See accompanying independent auditor's report

**AREAWIDE COUNCIL ON AGING
OF BROWARD COUNTY, INC.
BOARD OF DIRECTORS
2024**

OFFICERS

**Naushira Pandya, M.D.
President**

**Senator Nan Rich
Vice President**

**David Lieberman
Treasurer**

**Timothy Curtin
Secretary**

MEMBERS

**Alan B. Brass, C.P.A
Grace Carrington
William Edelstein
Pauline Grant
Todd Holt
Evan Jenne
Denise Lettau
Vice Mayor Tim Lonergan
Judge Ari Porth
Honorable Ronald Rothschild
Kenneth S. Rubin, Esq.
Manuel Synalovski, AIA
Lisa Zucker**

Contributions to Nonprofits "Donation Request" Application - Submission #1105

Date Submitted: 3/27/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbtz-fl.gov.

Organization Information

Organization Name*

Broward Children's Center

Address*

200 SE 19th Ave.

City*

Pompano Beach

State*

Florida

Zip Code*

33060

Contact Person*

David Perez

Title*

Director of Development

Phone Number*

954-809-5449

Email*

DavidP@bcckids.org

Federal Identification Number (FIN)*

59-1378244

DUNS*

097196349

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

P30: Children's and Youth Services; Health- General and Rehabilitative/Rehabilitative Medical Services

Request Information**Project/Program Name***

School South Playground

Requested Funding Amount*

\$10,000.00

Project/Program Details**Briefly describe your organization***

Broward Children's Center provides quality programs to infants, children and young adults who are developmentally disabled and/or medically fragile through a continuum of services designed to meet the needs of children and their families.

Explain the objectives of your project*

Broward Children's Center South School is in dire need of a new playground and therefore is requesting a grant in the amount of \$10,000. Some of the equipment has rust and sharp edges from extensive wear and overuse. When adults and children play together, language-rich interactions support children's early brain and language development. The equipment for the new South School playground will enhance these opportunities. The new equipment will prompt adult-child conversations and support learning across key developmental domains, including literacy, math, science, nature, social-emotional development, nutrition, and physical activity. The equipment will meet the needs of every child supported at our South School.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

The target population are the children that we serve at our South School. Our children are from age 2 through 8th grade. Over one hundred children attend our school and/or in its aftercare program.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Efficacy of the playground will be evaluated along four benefit categories.
Developmental benefits: Sensory - Auditory, Proprioception, Tactile, Vestibular, and Visual.
Motor Skills benefits: Agility, Balance, Coordination, Core Body Strength, Endurance, Eye-Hand Coordination, Lower Body Strength, Motor Planning, and Upper Body Strength.
Cognitive Skills benefits: Language and Literacy, Problem Solving and Strategic Thinking.
Social/Emotional benefits: Cooperation, Imaginative Play, and Social Skill Development.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

David

Last Name*

Perez

Title*

Director of Development

Date*

03/27/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***
990.PDF

Organization Annual Budget*
1-FY24 BCC COMPANY BUDGET.xlsx

Audited Financial Statement*
1. FY22 FINAL BCC AUDIT REPORT 6-30-22.pdf

501(C)(3) Determination Letter*
IRS Letter.pdf

Board of Directors List*
Board directors.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.

Broward Children's Center, Inc.
200 S.E. 19th Avenue
Pompano Beach, FL 33060-7543

Broward Children's Center, Inc.:

Enclosed is the 2021 Exempt Organization return, as follows...

2021 Form 990

Instructions for filing the above form are furnished for easy reference. Your copy should be retained for your files.

Very truly yours,

Israel Gomez, CPA

Israel J. Gomez

Filing Instructions

Prepared for:

BROWARD CHILDREN'S CENTER, INC.
200 S.E. 19TH AVENUE
POMPANO BEACH, FL 33060-7543

Prepared by:

KEEFE, McCULLOUGH & CO., LLP, C.P.A.
6550 N FEDERAL HIGHWAY, SUITE 410
FT. LAUDERDALE, FL 33308

2021 FORM 990

Electronic Filing:

This return has qualified for electronic filing. The return has been transmitted electronically to the IRS and no further action is required.

EXTENDED TO MAY 15, 2023

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)

OMB No. 1545-0047

2021Open to Public
Inspection

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

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022****B** Check if applicable:

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

C Name of organization**BROWARD CHILDREN'S CENTER, INC.**

Doing business as

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

200 S.E. 19TH AVENUE

Room/suite

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

POMPANO BEACH, FL 33060-7543**F** Name and address of principal officer: **MARJORIE EVANS****SAME AS C ABOVE****D** Employer identification number**59-1378244****E** Telephone number**954-943-7336****G** Gross receipts \$ **9,795,303.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **BCCKIDS.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1971****M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE CARE AND EDUCATION FOR CHILDREN WITH COMPLEX MEDICAL PROBLEMS.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	4
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	280
	6	Total number of volunteers (estimate if necessary)	6	1
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 5,272,396.	Current Year 3,661,440.
	9	Program service revenue (Part VIII, line 2g)	5,841,452.	5,829,739.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,267.	4,124.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	300,000.	300,000.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,418,115.	9,795,303.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,450,477.	7,123,378.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,130,708.	2,094,655.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,581,185.	9,218,033.
19	Revenue less expenses. Subtract line 18 from line 12	1,836,930.	577,270.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 6,382,769.	End of Year 6,858,642.
	21	Total liabilities (Part X, line 26)	298,781.	1,329,529.
	22	Net assets or fund balances. Subtract line 21 from line 20	6,083,988.	5,529,113.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	MARJORIE EVANS, CHIEF EXECUTIVE OFFICER				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	ISRAEL J. GOMEZ	ISRAEL J. GOMEZ	12/20/22	☐	P00846353
	Firm's name ▶ KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S	Firm's EIN ▶ 59-1363792			
	Firm's address ▶ 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308	Phone no. 954-771-0896			

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

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

OMB No. 1545-0047

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	BROWARD CHILDREN'S CENTER, INC.	59-1378244
	Number, street, and room or suite no. If a P.O. box, see instructions. 200 S.E. 19TH AVENUE	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. POMPANO BEACH, FL 33060-7543	

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

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

NOPES PESANJI

- The books are in the care of ► **200 S.E. 19TH AVE - POMPANO BEACH, FL 33060**

Telephone No. ► **954-943-7336**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐ **_____**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **_____**. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or
 ► ☒ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**

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

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

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1 Briefly describe the organization's mission:
TO PROVIDE CARE AND EDUCATION FOR CHILDREN WITH COMPLEX MEDICAL PROBLEMS.
-
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a (Code:) (Expenses \$ **3,288,598.** including grants of \$) (Revenue \$ **847,516.**)
SCHOOL SERVICES - THE CENTER'S PRESCHOOL PROGRAM PROVIDES EDUCATIONAL, DEVELOPMENTAL, THERAPEUTIC AND SOCIAL SERVICES TO INFANTS, CHILDREN AND THEIR FAMILIES WITH A WIDE RANGE OF SPECIAL NEEDS.
-
- 4b (Code:) (Expenses \$ **1,515,623.** including grants of \$) (Revenue \$ **1,377,020.**)
HOME HEALTH - HOMECARE PROVIDES COMPREHENSIVE MEDICAL SERVICES TO INFANTS, CHILDREN AND YOUNG ADULTS IN THEIR OWN HOMES. HOMECARE SERVICES INCLUDE: VENTILATOR CARE, SKILLED NURSING, SPEECH, PHYSICAL AND OCCUPATIONAL THERAPY, MEDICAL AND SOCIAL SERVICES, GASTROSTOMY TUBE FEEDING, TRACHEOSTOMY CARE, I.V. THERAPY, AND DIABETIC MANAGEMENT AND EDUCATION.
-
- 4c (Code:) (Expenses \$ **2,113,160.** including grants of \$) (Revenue \$ **1,250,365.**)
GROUP HOMES - BROWARD CHILDREN'S CENTER HAS TWO GROUP HOMES SERVING INFANTS, CHILDREN AND YOUNG ADULTS WITH MEDICAL AND/OR DEVELOPMENTAL DISABILITIES.
- TWO GROUP HOMES ARE STAFFED 24 HOURS A DAY DEPENDING ON CLIENTS NEEDS, INCLUDING, CERTIFIED NURSING ASSISTANTS SUPERVISED BY LICENSED NURSES. MEDICAL SERVICES INCLUDE 24-HOUR ACCESS TO A PRIMARY CARE PHYSICIAN AND TO PEDIATRIC SUB-SPECIALISTS.**
- THE CENTER'S LATEST STATE-OF-THE-ART GROUP HOME IS FLORIDA'S ONLY RESIDENTIAL FACILITY SPECIFICALLY DESIGNED TO MEET THE NEEDS OF COGNITIVELY INTACT YOUNG ADULTS.**
- 4d Other program services (Describe on Schedule O.)
 (Expenses \$ **1,995,990.** including grants of \$) (Revenue \$ **2,654,838.**)
- 4e Total program service expenses **8,913,371.**

Form 990 (2021)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	280
b 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.	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

☒**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 1a 4		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 4		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

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

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

Section C. Disclosure

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

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
MARY MILLS - 954-943-7336
200 S.E. 19TH AVE, POMPANO BEACH, FL 33060

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

[illegible]

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

[illegible]

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	1
---	---	---

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

Section B. Independent Contractors

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

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

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

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	3,181,888.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	479,552.		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f		3,661,440.		
Program Service Revenue	2 a	OTHER PROGRAM SERVICES	Business Code	623000	5,829,739.	5,829,739.
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		5,829,739.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		4,124.		4,124.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real	(ii) Personal		
	b	Less: rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
	b	Less: direct expenses	8b			
	c	Net income or (loss) from fundraising events				
	9 a	Gross income from gaming activities. See Part IV, line 19	9a			
	b	Less: direct expenses	9b			
	c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	MANAGEMENT FEES	Business Code	561110	300,000.	300,000.
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d		300,000.		
12	Total revenue. See instructions		9,795,303.	6,129,739.	0.	4,124.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	200,511.	200,511.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,216,355.	6,091,132.	125,223.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	246,049.	240,174.	5,875.	
10 Payroll taxes	460,463.	457,670.	2,793.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	29,000.		29,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	102,050.	6,612.	95,438.	
12 Advertising and promotion	28,607.	11,847.	16,760.	
13 Office expenses	33,071.	17,034.	16,037.	
14 Information technology				
15 Royalties				
16 Occupancy	473,860.	431,308.	42,552.	
17 Travel	54,759.	54,759.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	152,482.	139,297.	13,185.	
23 Insurance	376,814.	319,717.	57,097.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	202,905.	153,560.	49,345.	
b UTILITIES	147,612.	137,460.	10,152.	
c MEDICAL SUPPLIES, EQUIP	124,747.	119,526.	5,221.	
d HOUSEKEEPING, LAUNDRY,	110,044.	103,964.	6,080.	
e All other expenses	258,704.	428,800.	-170,096.	
25 Total functional expenses. Add lines 1 through 24e	9,218,033.	8,913,371.	304,662.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,769,575.	1	4,682,037.
	2 Savings and temporary cash investments	470,534.	2	471,475.
	3 Pledges and grants receivable, net	1,137,992.	3	1,084,886.
	4 Accounts receivable, net	432,281.	4	0.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	48,740.	8	61,273.
	9 Prepaid expenses and deferred charges	264,521.	9	401,251.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,768,006.		
	b Less: accumulated depreciation	10b 1,613,421.	10c	154,585.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	12,905.	15	3,135.
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,382,769.	16	6,858,642.	
Liabilities	17 Accounts payable and accrued expenses	231,236.	17	282,013.
	18 Grants payable		18	
	19 Deferred revenue	67,545.	19	766,591.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	280,925.
	26 Total liabilities. Add lines 17 through 25	298,781.	26	1,329,529.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	6,083,988.	27	5,529,113.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	6,083,988.	32	5,529,113.
33 Total liabilities and net assets/fund balances	6,382,769.	33	6,858,642.	

Form 990 (2021)

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	9,795,303.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,218,033.
3	Revenue less expenses. Subtract line 2 from line 1	3	577,270.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,083,988.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-1,132,145.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,529,113.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		☒
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	☒	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	☒	
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? _____		☒
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2021)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11,141,455.	11,155,505.	10,132,707.	11,113,848.	10,257,770.	53,801,285.
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	11,141,455.	11,155,505.	10,132,707.	11,113,848.	10,257,770.	53,801,285.
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.						53,801,285.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	11,141,455.	11,155,505.	10,132,707.	11,113,848.	10,257,770.	53,801,285.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	761.	436.	3,117.	4,267.	4,124.	12,705.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	300,000.	300,000.	300,000.	300,000.	300,000.	1,500,000.
11 Total support. Add lines 7 through 10						55,313,990.
12 Gross receipts from related activities, etc. (see instructions)	12					
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	97.27	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	97.24	%
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐		
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐		

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2021. 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 - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2021

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

		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

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

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

2017 AMOUNT: \$ 300,000.

2018 AMOUNT: \$ 300,000.

2019 AMOUNT: \$ 300,000.

2020 AMOUNT: \$ 300,000.

2021 AMOUNT: \$ 300,000.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(**3**) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

Name of organization	Employer identification number
BROWARD CHILDREN'S CENTER, INC.	59-1378244

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	BROWARD CHILDREN'S CENTER SUPPORTING FOUNDATION, INC. 200 S.E. 19TH AVENUE POMPANO BEACH, FL 33060	\$ 452,350.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

59-1378244

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

[illegible]

Name of organization	Employer identification number
BROWARD CHILDREN'S CENTER, INC.	59-1378244

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Term endowment ☐ %

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

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

- (i) Unrelated organizations
 (ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		23,690.	15,279.	8,411.
d Equipment		1,609,064.	1,471,206.	137,858.
e Other		135,252.	126,936.	8,316.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				154,585.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO RELATED ORGANIZATIONS	280,925.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	280,925.

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

Schedule D (Form 990) 2021

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

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

1	Total revenue, gains, and other support per audited financial statements	1	9,795,303.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	9,795,303.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	9,795,303.

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

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

1	Total expenses and losses per audited financial statements	1	10,350,178.
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	1,132,145.
e	Add lines 2a through 2d	2e	1,132,145.
3	Subtract line 2e from line 1	3	9,218,033.
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	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	9,218,033.

Part XIII Supplemental Information.

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

PART XII, LINE 2D - OTHER ADJUSTMENTS:**GRANTS AND CONTRACTS PASSED THROUGH TO A RELATED**

ORGANIZATION 935,866.

REEVALUATION OF ALLOWANCE FOR DOUBTFUL ACCOUNTS 196,279.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 1,132,145.

**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" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

Part I Questions Regarding Compensation

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

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

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

- 3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2021

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.

[illegible]

(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

► **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open To Public Inspection

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II	Loans to and/or From Interested Persons.
----------------	---

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

[illegible]

Total \$

Part III	Grants or Assistance Benefiting Interested Persons.
-----------------	--

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
WHEELIE KLEEN, INC.	BOARD MEMBER OF A R	30,701.	HOUSEKEEPING		X
CHRIS STEPHAN	ADULT SON OF CHIEF	16,450.	VEHICLE MAINTENANCE		X
RICHARD STEPHAN III	ADULT SON OF CHIEF	34,025.	LANDSCAPING		X

Part V Supplemental Information.

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: WHEELIE KLEEN, INC.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER OF A RELATED ORGANIZATION

(D) DESCRIPTION OF TRANSACTION: HOUSEKEEPING

(A) NAME OF PERSON: CHRIS STEPHAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ADULT SON OF CHIEF EXECUTIVE OFFICER

(D) DESCRIPTION OF TRANSACTION: VEHICLE MAINTENANCE

(A) NAME OF PERSON: RICHARD STEPHAN III

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ADULT SON OF CHIEF EXECUTIVE OFFICER

(D) DESCRIPTION OF TRANSACTION: LANDSCAPING SERVICES

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number
59-1378244

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

RESIDENTS ATTEND SCHOOL IN THE COMMUNITY OR AT ONE OF OUR IN-HOME
EDUCATION PROGRAMS AND CAN RECEIVE NECESSARY OCCUPATIONAL, PHYSICAL,
AND SPEECH THERAPY. SENSORY STIMULATION, MUSIC, ARTS AND CRAFTS,
COOKING, VIDEOS, MOVIES, LITERATURE, PARK VISITS, SHOPPING, AND SPECIAL
EVENT ACTIVITIES ARE ADMINISTERED BY ACTIVITIES PERSONNEL.

THE FOCUS OF EACH GROUP HOME IS TO MAXIMIZE EVERY RESIDENT'S
PARTICIPATION IN THEIR HOME AND LOCAL COMMUNITY. CARING AND EXPERIENCED
STAFF MAINTAIN A POSITIVE AND RESPECTFUL ENVIRONMENT FOR RESIDENTS,
FAMILIES AND VISITORS. PROTECTING THE PRIVACY, DIGNITY AND SAFETY OF
THE RESIDENTS IS CENTRAL TO OUR MISSION.

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

THE ORGANIZATION PROVIDES SPECIAL MEDICAL AND EMOTIONAL CARE TO
CHILDREN WITH MULTIPLE DISABILITIES CAUSED BY ACCIDENTS, DISEASE AND/OR
BIRTH DEFECTS.

EXPENSES \$ 1,995,990. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,654,838.

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

A COPY OF THE 990 IS GIVEN TO THE BOARD MEMBERS ELECTRONICALLY VIA EMAIL
FOR THEIR REVIEW AND APPROVAL PRIOR TO BEING FILED WITH THE INTERNAL
REVENUE SERVICE. COPIES OF THE EMAILS ARE RETAINED FOR VERIFICATION.

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

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

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

THE ORGANIZATION PERFORMS A REVIEW OF THE TRANSACTIONS AT AN ANNUAL BOARD OF DIRECTORS MEETING.

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

THE MANAGEMENT TEAM AND CHIEF EXECUTIVE OFFICER DETERMINE SALARIES FOR ALL PERSONNEL IN COOPERATION WITH THE HUMAN RESOURCES DEPARTMENT WHICH IS CHARGED WITH DETERMINING COMPARABLE RATES OF PAY IN THE IMMEDIATE AND SURROUNDING AREAS.

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

THE DOCUMENTS ARE AVAILABLE UPON REQUEST BY THE INQUIRING PARTY CALLING THE PHONE NUMBER IN THIS RETURN.

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

GRANTS AND CONTRACTS PASSED THROUGH TO A RELATED ORGANIZATION	-935,866.
REEVALUATION OF ALLOWANCE FOR DOUBTFUL ACCOUNTS	-196,279.
TOTAL TO FORM 990, PART XI, LINE 9	-1,132,145.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

**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.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number
59-1378244

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
CHILDREN'S COMPREHENSIVE CARE CENTER, INC. - 20-2541965, 200 S.E. 19TH AVENUE, POMPANO BEACH, FL 33060	CARE OF DISABLED CHILDREN	FLORIDA	501 (C) (3)	170(B)(1)(A)			X
BROWARD CHILDREN'S SUPPORTING FOUNDATION, INC. - 54-2114517, 200 S.E. 19TH AVENUE, POMPANO BEACH, FL 33060	SUPPORTING FOUNDATION	FLORIDA	501 (C) (3)	170(B)(1)(A)			X

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

Schedule R (Form 990) 2021

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes No	
	1a	1b
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
BROWARD CHILDREN'S CENTER FOR SUPPORTING (1) FOUNDATION, INC	C	452,350.	ACTUAL
BROWARD CHILDREN'S CENTER FOR SUPPORTING (2) FOUNDATION, INC	K	432,500.	ACTUAL
BROWARD CHILDREN'S CENTER FOR SUPPORTING (3) FOUNDATION, INC	L	300,000.	ACTUAL
(4) CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	Q	237,868.	ACTUAL
(5) CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	B	935,866.	ACTUAL
(6) CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	D	280,925.	ACTUAL

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Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
CHILDREN'S COMPREHENSIVE CARE CENTER, (7) INC.	O	539,990.	ACTUAL
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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

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

[illegible]

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

BUDGET

FY24 JULY 1, 2023 TO JUNE 30, 2024

BUDGET
FY 6-30-2024**REVENUES****GENERAL REVENUES**

4095	DONATIONS	434,817.00
4096	INTEREST & DIVIDEND INCOME	4,000.00
4097	MANAGEMENT FEES	660,000.00
4012	BCC RESIDENT ROOM & BOARD	123,011.00
4016	MISCELLANEOUS INCOME	0.00
Total General Revenues		1,221,828.00

GRANT REVENUES

4094	REV-OTHER GRANTS	1,000.00
4040	BRAIN & SPINAL-2	
4041	DOA-DEPT OF AGRICULTURE-FOOD & NUTRITION	72,030.00
4043	PRIVATE PAY-PRE-SCHOOL	1,000.00
4044	DOH-DEPT OF HEALTH-BRAIN & SPINAL	0.00
4045	SUMMER PROGRAM-PRIV	
4056	DOE-TRANSPORTATION	90,000.00
4059	DOE ESE (EXCEPTIONAL STUDENT EDUCATION)	1,033,714.00
4047	CSAD-SPECIAL NEEDS	206,000.00
4048	CSAD-ADVOCACY	179,706.00
4049	CSAD-SUPPORT SERVICES	669,050.00
4050	CSC-MOST GRANT	800,047.00
4051	CSC-FAMILY STRENGTHENING	149,811.00
4052	REV-CHILDNET	0.00
4067	FL STATE-STEP UP FOR STUDENTS-PSN/PSS	850,000.00
4065	BROWARD REGIONAL-PSS SUBSIDY	27,000.00
4066	DAYCARE-PSS	2,000.00
Total Grant Revenues		4,081,358.00

MEDICAID REVENUES

4062	MEDICAID-DURABLE MEDICAL EQUIPMENT	20,700.00
4080	MEDICAID-THERAPY OUTPATIENT	200.00
4081	MEDICAID-THERAPY	27,000.00
4082	MEDICAID-THERAPY/MUSIC	55,000.00
4083	MEDICAID-TRANSPORTATION	39,000.00
4084	MEDICAID-THERAPY PSN & PSS	358,000.00
4086	MEDICAID-BEHAVIORAL ANALYSIS	775,000.00
4087	MEDICAID-WAIVER GH1 GH2 GH3	1,752,000.00
4088	MEDICAID-EARLY STEPS	77,000.00
4091	REV-SNF KIDS KLINCI	16,000.00
4110	MEDICAID-NURSING SERVICES- HOME HEALTH	1,400,000.00
4110	MEDICAID-NURSING SERVICES- PPEC (42)	440,000.00
4070	PRIVATE INSURANCE PAY	3,000.00
4069	MISCELLANEOUS INC	0.00
4216	PRIOR YR ADJ	0.00

Total Medicaid Revenues**4,962,900.00****TOTAL REVENUES****10,266,086.00**

BUDGET

FY24 JULY 1, 2023 TO JUNE 30, 2024

BUDGETFY 6-30-2024EXPENSES**NURSING STAFF**

5002	SALARIES-DON (DIRECTORS OF NURSING)	93,660.06
5014	SALARIES -RPN (REGISTERED PRACTICAL NURSES)	
5015	SALARIES-RN (REGISTERED NURSES)	360,256.00
5020	SALARIES-LPN (LICENSED PRACTICAL NURSES)	1,256,608.00
5025	SALARIES-NSG (NURSES AIDS)	574,212.90
5026	SALARIES-QUALITY CONTROL	
5051	SUTA/ PR TAX	1,807.14
5052	W/C NURSING	27,772.56
5053	ER HEALTH & OTHER FRINGE BENEFITS-NURSING	83,090.82
5050	ER PAYROLL TAX EXPENSE-NURSING	174,782.43
Total Nursing Staff		2,572,189.91

NURSING OTHER COSTS

5062	NURSING STAFF-DEVELOPMENT & TRAINING	2,460.00
5070	NURSING RECRUITING/ADVERTISING	3,645.92
5075	NSG EQUIPMENT	80.00
5076	NURSING EQUIPMENT	2,150.00
5077	RESPIRATORY EQUIP RENTAL	10,950.00
5078	NURSING SUPPLIES	12,342.00
5079	MEDICAL WASTE SUPPLIES & DISPENSING	25,260.00
5085	OXYGEN	21,800.00
5088	OFFICE SUPPLIES & PATIENT CARE FORMS	2,700.00
5090	PERSONAL CARE SUPPLIES	3,677.00
5091	MEDICATIONS	10,071.00
5092	INCONTINENCE SUPPLIES	45,775.00
5093	RX & LAB	1,200.00
5094	FEEDING SUPPLIES	8,785.00
5095	RESPIRATORY SUPPLIES	48,425.00
Total Nursing Other Costs		199,320.92

RESPIRATORY & THERAPY STAFF

5104	SALARIES-REGISTERED RESPIRATORY THERAPY	79,040.00
5105	SALARIES-RESPIRATORY THERAPY	
5106	SALARIES-REGISTERED BEHAVIOR TECHNICANS	482,518.66
5107	SALARIES-BEHAVIOR TECHNICIAN	
5108	SALARY BOARD CERTIFIED BA ASSISTANT	
5109	SALARIES-BOARD CERTIFIED BEHAVIORAL ANALIS	224,640.00
5110	SALARIES-OCCUPATIONAL THERAPISTS	152,204.00
5120	SALARIES-SPEECH THERAPISTS	239,434.00
5130	SALARIES-PHYSICAL THERAPISTS	120,042.00
5131	SALARIES-THERAPY AIDS	52,000.00
5150	ER PAYROLL TAX EXPENSE-THERAPY	103,265.72
5151	SUTA PR TAX	768.04
5152	W/C INSURANCE	16,832.22
5153	ER HEALTH & OTHER FRINGE BENEFITS-THERAPY	35,275.14
Total Respiratory & Therapy Staff		1,506,019.78

BUDGET

FY24 JULY 1, 2023 TO JUNE 30, 2024

BUDGETFY 6-30-2024**RESPIRATORY & THERAPY OTHER COSTS**

5134	CLINICAL SUPPLIES	10,000.00
5162	STAFF DEVELOPMENT & TRAINING-RESPIRATORY	
	Total Respiratory & Therapy Other Costs	10,000.00

SOCIAL SERVICE STAFF

5200	SALARIES-GRANT & DEVELOPMENT	
5202	SALARIES-CLINICAL LIASON RESPITE HOE	44,500.04
5210	SALARIES-SCHEDULING & CO-ORDINATORS	139,885.20
5215	SALARIES-REC ACTIVITIES	
5221	SALARIES-TEACHERS	199,680.00
5222	SALARIES-PROGRAM DEVELOPMENT	
5223	SALARIES-ESE	148,262.40
5224	SALARIES-TEACHER MCKAY PROGRAM	
5225	SALARIES-SNE (SPECIAL NEEDS ADVOCATE)	129,990.64
5226	SALARIES-TEACHERS AIDS	
5227	SALARIES-SITTERS	60,450.00
5228	SALARIES TEACHER ASSISTANTS	460,460.00
5229	SALARIES-TRANSPORTATION SUPERVISOR	
5230	SALARIES-DRIVERS	169,520.00
5235	SALARIES-SOCIAL WORKERS	157,100.62
5240	SALARIES-CENTRAL SUPPLY	
5250	ER PAYROLL TAX EXPENSE-SOCIAL SVCS	115,503.45
5251	SUTA ER PR TAX	1,326.00
5252	WC INSURANCE	19,312.51
5253	ER HEALTH & OTHER BENEFITS-SOC SVCS	51,338.52
	Total Social Service Staff	1,697,329.38

SOCIAL SERVICES OTHER COSTS

5262	OPC STAFF DEVELOPMENT & TRAINING	1,790.00
5162	STAFF DEVELOPMENT & TRAINING	490.00
5275	EQUIPMENT-THERAPY	
5276	EQUIPMENT REPAIR	500.00
5283	EMERGENCY EXPENSES	34,100.00
5286	RECREATIONAL ACTIVITIES	4,025.00
5287	EDUCATIONAL SUPPLIES	3,000.00
5288	ACTIVITY SUPPLIES	136,675.00
5289	THERAPY & ADVOCACY EXPENSES	100,453.00
5290	MEDICAL DIRECTOR-KIDS KLINIC	30,000.00
5291	FAMILY STRENGTHENING EXPENSES	
5293	PATIENT CARE CONSULTANTS	3,807.00
5294	PEDIATRIC CONSULTANTS	2,580.00
5295	PHYSICAL CONSULTING FEES	33,400.00
	Total Social Services Other Costs	350,820.00

BUDGET

FY24 JULY 1, 2023 TO JUNE 30, 2024

BUDGETFY 6-30-2024**DIETARY STAFF**

6010	SALARIES-DIETARY STAFF	26,040.00
6050	ER PAYROLL TAX EXPENSE-DIETARY	1,992.06
6051	ER SUTA TAX	26.00
6052	WC INSURANCE	268.99
6053	ER FRINGE BENEFITS EXPENSE-DIETARY	248.54
Total Dietary Staff		28,575.59

DIETARY OTHER COSTS

6175	DIETARY EQUIPMENT & REPAIR	5,530.00
6176	DIETARY TUBE FEEDING	41,000.00
6177	DIETARY FOOD	49,700.00
6178	DIETARY SUPPLIES	6,825.00
Total Dietary Other Costs		103,055.00

HOUSEKEEPING STAFF

6205	SALARIES-HOUSEKEEPING	31,200.00
6250	ER PAYROLL TAX EXPENSE-HOUSEKEEPING	2,386.80
6251	ER SUTA TAX	26.00
6252	W/C INSURANCE	374.40
6253	ER FRINGE BENEFITS EXPENSE-HOUSEKEEPING	0.00
Total Housekeeping Staff		33,987.20

HOUSEKEEPING OTHER COSTS

6260	HOUSEKEEPING CONTRACTUAL SERVICES	53,075.00
6275	HOUSEKEEPING EQUIP REPAIR/MAINT	19.02
6278	HOUSEKEEPING SUPPLIES	15,561.62
6280	TRASH COLLECTION+	28,985.97
6375	LAUNDRY EQUIPMENT	
6378	LAUNDRY SUPPLIES	3,480.00
6379	LAUNDRY LINENS	310.00
Total Housekeeping Other Costs		101,431.61

MAINTENANCE STAFF

7010	SALARIES-MAINTENANCE	62,899.20
7050	ER-PAYROLL TAXES	4,809.17
7051	ER SUTA TAX	46.80
7052	W/C INSURANCE	753.63
7053	ER FRINGE BENEFITS	431.86
7062	MAINTENANCE STAFF DEV/TRAINING	700.00
Total Maintenance Staff		69,640.66

ADMINISTRATON STAFF

8010	SALARIES-ADMINISTRATION	1,368,240.93
8050	ER PAYROLL TAX EXPENSE-ADMINISTRATION	104,211.77
8051	ER SUTA TAX	594.99
8052	W/C INSURANCE	33,322.72
8053	ER HEALTH & OTHER BENEFITS-ADMINISTRATION	30,970.80
Total Administration Staff		1,537,341.21

BUDGET

FY24 JULY 1, 2023 TO JUNE 30, 2024

BUDGET

FY 6-30-2024

OPERATING EXPENSES

7110	FURNISHINGS-FIXTURES & SUPPLIES	5,070.00
7174	EQUIPMENT RENTAL	15,900.00
7175	EQUIPMENT	6,280.00
7176	MAINTENANCE & REPAIR-EQUIPMENT	41,390.00
7179	MAINTENANCE & REPAIR BUILDING & GROUNDS	67,750.00
7180	MAINTENANCE & REPAIR -VEHICLES	26,270.00
7181	VEHICLE EXPENSE & GAS	53,670.00
7205	RENT	469,560.00
7210	ELECTRIC	59,800.00
7211	PROPANE GAS	3,150.00
7220	WATER/SEWAGE	15,575.00
7221	LICENSES & PERMITS	9,225.00
7290	SECURITY SYSTEMS	10,920.00
8062	STAFF DEVELOPMENT & TRAINING-ADMINISTRATIVE	5,700.00
8063	ADMIN CONF/SEMINARS	3,000.00
8070	ADVERTISING	
8075	MARKETING	
8300	LEGAL FEES	40,000.00
8301	PROFESSIONAL LICENSES & FEES	9,434.00
8305	PROFESSIONAL PAYROLL & LEGAL FEES	55,160.00
8310	ACCOUNTING/AUDIT FEES	36,500.00
5297	CONTRACTUAL STAFF	230,234.00
8320	DUES & SUBSCRIPTIONS	8,300.00
8340	INSURANCE GENERAL & PROFESSIONAL LIABILITY	143,200.00
9040	INSURANCE-PROPERTY	158,400.00
9045	INSURANCE-VEHICLE	69,400.00
8410	TELEPHONE & INTERNET COMMUNICATION	76,800.00
8420	TRAVEL	450.00
8430	OFFICE SUPPLIES	15,900.00
8440	POSTAGE	13,420.00
8441	DONATIONS	
8442	BANK & CREDIT CARD FEES	1,500.00
8443	AWARDS & COMPAY PROMOTIONS	
8445	MISCELLANEOUS EXPENSE	500.00
8447	EE BACKGROUND SCREENING	
Total Operating Expenses		<u>1,652,458.00</u>

HOME OFFICE EXPENSE

8600	Home Office Expense	1,689,777.55
8600	Home Office Expense (Allocation Out to Programs)	(1,689,777.55)
Net Home Office Expense		<u>0.00</u>

9452	DEPRECIATION EXPENSE	<u>149,850.00</u>
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TOTAL EXPENSES:

10,012,019.26

NET INCOME

254,066.74

CINCINNATI OH 45999-0038

In reply refer to: 0248288031
Feb. 16, 2018 LTR 4168C 0
59-1378244 000000 00
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BODC: TE

BROWARD CHILDRENS CENTER INC
200 SE 19TH AVE
POMPANO BEACH FL 33060



027596

Employer ID Number: 59-1378244
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 07, 2018, regarding your tax-exempt status.

We issued you a determination letter in November 1974, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0248288031

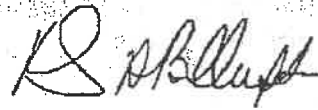
Feb. 16, 2018 LTR 4168C 0

59-1378244 000000 00

00008782

BROWARD CHILDRENS CENTER INC
200 SE 19TH AVE
POMPANO BEACH FL 33060

Sincerely yours,

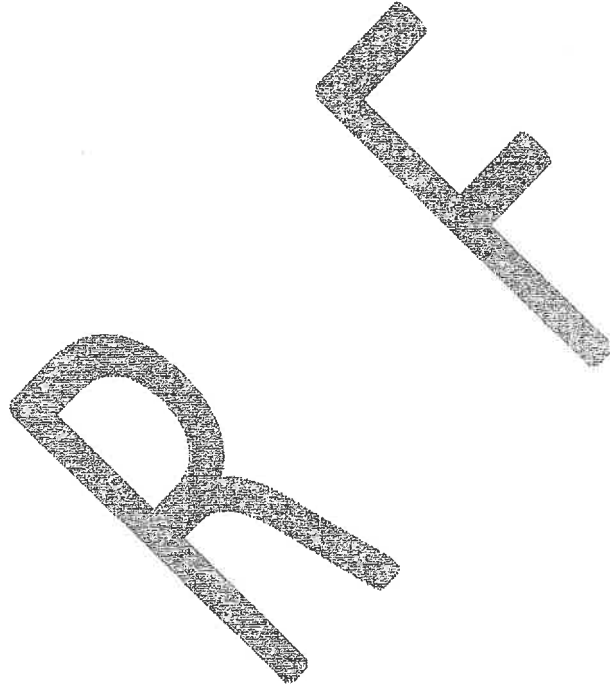


Kim A. Billups, Operations Manager
Accounts Management Operations 1

BROWARD CHILDREN'S CENTER, INC.

**FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2023



BROWARD CHILDREN'S CENTER, INC.
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Broward Children's Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Broward Children's Center, Inc., (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Expenditures of Federal Awards, State Financial Assistance and Local Financial Assistance ("the Schedules"), as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Miramar, Florida
February 2, 2024

BROWARD CHILDREN'S CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets:

	\$ 3,669,241
Cash	116,106
Investments	763,749
Grants, contracts, and program service fees receivable, net	89,864
Inventories	737,968
Due from related organizations	<u>450,183</u>
Prepaid expenses and other assets	<u>5,827,111</u>
Total current assets	

Non-current assets:

	110,622
Property and equipment, net	1,787,496
Operating lease right-of-use assets	<u>3,169</u>
Other assets	<u>1,901,287</u>
Total noncurrent assets	<u>\$ 7,728,398</u>
Total Assets	

LIABILITIES AND NET ASSETS

Current liabilities:

	\$ 192,410
Accounts payable and other liabilities	203,459
Accrued expenses	132,339
Due to related organizations	199,131
Refundable advances and deferred revenue	<u>421,378</u>
Current portion of right-of-use operating lease liability	<u>1,148,717</u>
Total current liabilities	

Non-current liabilities:

	<u>1,366,093</u>
Right-of-use operating lease liabilities, net of current portion	<u>1,366,093</u>
Total non-current liabilities	<u>2,514,810</u>
Total Liabilities	

Net assets

Without donor restrictions:	1,897,904
Undesignated	<u>3,315,684</u>
Board designated	<u>5,213,588</u>
Total net assets	<u>\$ 7,728,398</u>
Total Liabilities and Net Assets	

The accompanying notes to financial statements are an integral part of these statements.

BROWARD CHILDREN'S CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Public support and revenues:	\$ 3,828,463
Grants and contracts	4,230,335
Medicaid	660,000
Management fees	320,551
Contributions of cash and other financial assets	110,225
Other program services, net	1,663
Interest income	122
Other income	<u>9,151,359</u>
Total public support and revenues	
Operating Expenses:	
Program services:	2,816,881
School services	2,295,605
Group homes	1,322,109
Home health	645,628
Therapy	731,846
Social Services and Respite	357,088
Prescribed pediatrics extended care	38,998
Kids Clinic	<u>8,208,155</u>
Total program services	
Supporting services:	926,567
General and administrative expenses	<u>9,134,722</u>
Total operating expenses	
Operating excess of revenues over expenses	16,637
Non-operating Expenses:	332,162
Reevaluation of allowance for doubtful accounts, net	<u>332,162</u>
Total non-operating expenses	
	(315,525)
Change in net assets	<u>5,529,113</u>
Net Assets, July 1, 2022	<u>\$ 5,213,588</u>
Net Assets, June 30, 2023	

The accompanying notes to financial statements are an integral part of these statements.

BROWARD CHILDREN'S CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services						Supporting Services	
	Group Homes	School Services	Home Health	Therapy	Pediatrics Extended Care and Respite	Social Services	Total Program Services	General and Administrative Expenses
Personnel Costs:								
Salaries and compensation	\$ 1,484,974	\$ 1,687,875	\$ 1,120,405	\$ 530,090	\$ 196,936	\$ 603,676	\$ 31,913	\$ 1,170,761
Payroll taxes	107,530	117,334	82,510	35,414	13,591	44,078	169	76,402
Group Insurance	18,636	57,499	47,981	12,575	7,094	14,020	120	17,543
Workmen's compensation	19,457	36,565	22,165	8,267	2,675	9,514	-	20,449
Professional ancillary therapy costs	1,955	20,059	1,468	8,168	2,409	10,432	-	-
Total personnel costs	1,632,552	1,919,332	1,274,529	593,514	222,705	681,720	32,202	1,285,155
Other Expenses:								
Rent	62,140	99,860	9,170	-	41,021	4,810	1,704	35,032
Building - lease expense	56,729	129,668	3,343	-	11,116	14,362	-	6,962
Equipment - lease expense	-	3,888	-	-	1,944	1,944	-	3,899
Insurance	99,882	185,673	23,979	4,995	6,844	4,996	1,998	44,183
Provision for depreciation	25,662	24,140	816	-	2,703	2,905	-	7,404
Repairs and maintenance	43,618	166,012	2,194	-	15,951	6,291	936	39,297
Vehicle expenses	-	36,820	-	-	31,143	-	-	8,532
Professional fees	48,528	75,406	1,399	-	10,712	-	1,978	229,343
Utilities	47,968	53,409	-	-	221	531	-	14,620
Food, beverage, and dietary supplies	24,726	23,215	2,784	571	4,415	5,940	-	226
Communications	140,959	15,778	-	-	704	308	-	30,232
Medical supplies, equipment rental, and repairs	20,468	17,296	-	-	1,999	422	-	1,615
Housekeeping supplies, laundry, and linens	2,208	85,789	-	44,769	-	1,701	-	1,368
Resident travel and activities	44,845	2,067	-	-	796	-	-	-
Clothing, incidentals, and personal supplies	650	4,431	2,489	15	709	3,845	-	47,708
Office supplies	20,872	8,302	1,381	458	341	2,062	-	11,828
Advertising, recruiting, and training	8,373	5,174	25	-	3,890	-	180	8,774
Miscellaneous	15,927	30	-	-	74	-	-	6,417
Medications	-	2,574	-	-	-	-	-	-
Preschool supplies	663,053	897,549	47,580	52,114	134,383	50,126	6,796	-
Total other expenses	2,295,605	2,816,881	1,322,109	645,628	357,088	731,846	38,998	449,732
Subtotal	258,665	318,922	149,513	72,239	40,443	81,138	5,647	1,734,887
Allocation of general and administrative expenses	-	-	-	-	-	-	-	(926,567)
Allocation to a related party organization (Note 7)	-	-	-	-	-	-	-	(808,320)
Subtotal	258,665	318,922	149,513	72,239	40,443	81,138	5,647	(808,320)
Total Expenses	\$ 2,554,270	\$ 3,135,803	\$ 1,471,622	\$ 717,867	\$ 397,531	\$ 812,984	\$ 44,645	\$ 9,134,722

The accompanying notes to financial statements are an integral part of these statements.

BROWARD CHILDREN'S CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

Cash Flows From Operating Activities:	\$ (315,525)
Change in net assets	
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Provision for depreciation	63,630
Reevaluation of allowance for doubtful accounts, net	332,162
Amortization on operating leases	216,246
(Increase) decrease in assets:	
Grants, contracts, and program service fees receivable, net	(11,025)
Inventories	(28,591)
Prepaid expenses and other assets	(48,932)
Other assets	(34)
Due from related organizations, net	(886,554)
Operating lease right-of-use assets	(2,003,741)
Increase (decrease) in liabilities:	
Accounts payable and other liabilities	138,863
Accrued expenses	(25,007)
Refundable advances and deferred revenue	(567,460)
Right-of-use operating lease liabilities	1,787,471
Net cash used in operating activities	<u>(1,348,497)</u>
Cash flows from investing activities:	
Sales, maturities and purchases of investments, net	(923)
Purchases of property and equipment	<u>(19,668)</u>
Net cash used in investing activities	<u>(20,591)</u>
Net decrease in cash	(1,369,088)
Cash at July 1, 2022	<u>5,038,329</u>
Cash at June 30, 2023	<u>\$ 3,669,241</u>
Supplemental disclosure of other cash flow information:	
Cash received during the year for - interest income	<u>\$ 1,663</u>
Cash paid during the year for - interest expense	<u>\$ -</u>

The accompanying notes to financial statements are an integral part of these statements.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1- Organization and Operations

Broward Children's Center, Inc. (the "Organization" or the "Center") is a nonprofit organization incorporated on February 8, 1971 under the laws of the State of Florida. The Organization provides medical, educational, and therapeutic services for children with special needs, primarily from the South Florida area. Support and revenues are primarily derived from grants and contracts with the government of the State of Florida, other federal and local agencies, and private service fees.

The Organization is related to Children's Comprehensive Care Center, Inc. (the "Care Center") and Broward Children's Center Supporting Foundation, Inc. (the "Foundation"). Additional information is provided in Note 8.

Program services

There are two schools, one in the Southwest area of Broward County and one in the Northeast area of Broward County. During and after the pandemic the enrollment was and is lower than in the past. However, virtual classrooms were made available to all clients. The North and South schools provide classroom services as well as Food and Nutrition Services, School Lunches, Before and After School Services, Skilled Nursing Services, Transportation, Physical, Occupational, Respiratory, and Speech Therapies. The two schools have expanded to serve children from preschool through middle school as well as children who are unsuccessful in public school.

Respite services are provided in both schools, thus allowing families to have some time to do other things while their children are afforded professional developmental and caregiving services. Respite is also offered in the youngster's private home. These options permit families to have some "downtime". This is very important in enabling families to keep their children at home and decreases the need for residential placement for many.

The Home Health Agency delivers one-on-one Nursing Care in the child's home and in both Public and Private schools. The Prescribed Pediatric Extended Care provides up to 12 hours of nursing care in northern part of the Broward County. Children in this program, are too medically complex to receive services in the Public School.

The Organization has a management agreement with the Care Center (residential). This was the first and is the only freestanding Skilled Nursing Facility for medically complex children in the Southeastern United States. It remains state of the art, because equipment is being updated regularly. Each child also has computer access, which is their lifeline to the outside world. Presently, the Recreational Team is responsible for making available recreational activities in the facility or on the patios.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1- Organization and Operations (cont'd)

Program services (cont'd)

The Organization sponsors two group homes, one for developmentally disabled children and young adults and one for ventilator assisted young adults. The home for ventilator assisted young adults is the only home of its kind in the United States. All ancillary services are provided in these homes.

There is a collaborative agreement between Pace Program for Girls, which is sponsored by the Juvenile Justice Department, and our Nurse Practitioners for a weekly wellness clinic. Teen girls receive preventative and wellness checks. This program was temporarily suspended due to the pandemic.

Through an Advocacy grant funded by the Children's Services Council of Broward County, children and families receive services for family counseling. The purpose is to see that families have access to all services provided by the County and State. Specialized individual coaching is provided to families who need assistance, in meetings with the Broward County School Board, to determine the child's individual needs.

The Organization also provides family strengthening through a Children's Services Council grant. When a family is encountering difficulties handling the pressures that come with having a special needs child, this program sends a trained worker to go to the home who works with the family to prioritize goals and support the family obtaining information and assistance needed to get through the complexities of their life.

The children and young adults who participate in our program owe a special thank you to the Taft Foundation. Due to their support, an Applied Behavior Analysis program began. It has been successful in bringing understanding and development to this Special Population. The changes in behavior allow the children to communicate.

When the Broward School System eliminated funding for children birth to three years old, The Taft Foundation stepped in to provide developmental services for the Nursery. As is widely known professionally, this is a critical time to begin developmental growth. Due to this funding source, these medically fragile babies, who begin life with so many difficulties, have a chance to reach their potential.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies

Basis of accounting

The Organization uses the accrual basis of accounting for financial reporting purposes, which is in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Revenues are recognized when earned and expenses are recognized when incurred.

Basis of presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2023, the Organization had no net assets with donor restrictions.

Net assets

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

- **Net Assets Without Donor Restrictions** - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets as described in Note 7.
- **Net Assets With Donor Restrictions** - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for general use, unless specifically restricted by donor or subject to other legal restrictions.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Cash and cash equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments

Investments consist of certificates of deposit. As applicable, investments are measured at estimated fair value, based on publicly quoted prices or other means. Realized and unrealized gains and losses are included in the accompanying statement of activities.

Promises to give

The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques using risk-adjusted discount rates. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities.

Receivables and allowance for doubtful accounts

Receivables consist principally of claims not yet reimbursed by various grantors, contract agencies, and other service providers. Management periodically reviews the receivable balances and provides an allowance for amounts which may be uncollectible. At June 30, 2023, management considered approximately \$498,000 of its receivable balances to be doubtful; therefore recorded this allowance. Grants, contracts, and other program revenues are generally presented net of a provision for uncollectible accounts, contractual adjustments, and ability to pay adjustments, as applicable, in the accompanying financial statements.

Inventories

Inventories consist mainly of food supplies, laundry, linen, office, nursing, medical, and respiratory supplies; all carried at cost. The resulting carrying amount is not significantly different from that which would result if the lower of cost (first-in, first-out method) or net realizable value were used.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Property and equipment

Property and equipment are carried at cost if purchased or, if donated, at estimated fair value on the date of donation, less accumulated depreciation. The Organization follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which is as follows:

Vehicles	5-7 years
Nonmedical equipment	5-10 years
Furniture and fixtures	5-10 years
Medical equipment	5 years
Leasehold improvements	10 years

The capitalization policy of the Organization is to capitalize any item of property and equipment with an individual cost of over \$500 and an estimated useful life of over one year.

If donors stipulate the period of time during which the assets must be used, the contributions are recorded as support with donor restrictions, and released as restrictions expire. In the absence of such stipulations, contributions of property and equipment and gifts of cash restricted for the acquisition of property and equipment, are recorded as support without donor restrictions when the assets are placed in service.

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized. When assets are retired or otherwise disposed of, the cost or donated value and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in other income (expense) for the period.

Leases

The Center leases certain office space and office equipment. Management determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on the statements of financial position.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Leases (cont'd)

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the Center's leases do not provide an implicit rate, the Center uses their incremental borrowing rate or a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Center will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Center has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

In evaluating contracts to determine if they qualify as a lease, the Center considers factors such as if they have obtained substantially all of the rights to the underlying asset through exclusivity, if they can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In determining the weighted-average discount rate used to measure the right-of-use asset and lease liability, the Center uses rates implicit in the lease, or if not readily available, they estimate an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Center's applicable borrowing rates and the contractual lease term.

Revenue and revenue recognition

The Center recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Revenue and revenue recognition (cont'd)

Grant and contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue when the unit of service has been provided in compliance with the specific grant and contract. Also, any revenue derived from cost-reimbursement grants and contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific grant and contract provisions. Amounts received in advance are deferred to the applicable period.

Client services revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled to in exchange for providing care. These amounts are generally from third-party payers (including health insurers and government programs) and others and may include variable consideration for retroactive adjustments due to settlement of audits, reviews and investigations. Generally, the Center bills patients and third-party payers soon after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Refundable advances and deferred revenue

Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

Revenue and revenue recognition

The Organization recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue when the unit of service has been provided in compliance with the specific contract. Also, any revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific contract provisions.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Revenue and revenue recognition (cont'd)

Reciprocal transfers in which each party receives and sacrifices goods or services with approximate commensurate value are recognized as exchange transactions. The core principle is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

Program services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled to in exchange for providing care. These amounts are generally from third-party payers (including health insurers and government programs) and others and may include variable consideration for retroactive adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills patients and third-party payers soon after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

The Organization's service rates are prospectively determined rate per discharge, per occasion of services, or per covered member, in agreement with regulation of the Florida Agency for Health Care Administration Medicaid reimbursement rate. Consequently, no difference between service rates and amount reimbursed by third-party payors appear to exist, and no material contractual allowance has been recorded. Rates may be subject to retroactive adjustments.

Laws and regulations concerning government programs, including Medicaid, are complex and subject to varying interpretation. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs.

There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization.

Contributed nonfinancial assets

Contributed services are reported as contributions of nonfinancial assets at their estimated fair value, along with their corresponding expense, if such services create or enhance non-financial assets, would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. Correspondingly, contributed goods are recorded at their estimated fair market value when received. Unless otherwise noted, the contributions of nonfinancial assets do not have donor-imposed restrictions, and they are utilized by the Foundation.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Functional expenses

The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include personnel and occupancy costs, among other expenses; which are allocated on the basis of estimates of time and effort, square footage basis, as well as other methods as determined from time-to-time by management. It is management's policy to distribute materially all personnel costs to the various program services.

Income taxes

The Organization qualifies as a non-profit corporation exempt from federal income taxes under Internal Revenue Code Section 501(c)(3), with the exception of any unrelated business income. Management has evaluated the unrelated business income tax implications and believes that the effects, if any, are immaterial to the Organization's financial statements. Accordingly, no provision for income taxes has been made to these financial statements.

Use of estimates

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

Concentration of credit risk

Financial instruments that potentially subject the Organization to concentration of credit risk consist primarily of receivables, cash, and investments. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. The Organization does not require collateral or other security to support receivables. The Organization has cash in financial institutions that is insured by the Federal Deposit Insurance Corporation ("FDIC"). At various times throughout the year, the Organization may have cash balances at financial institutions that exceed the insured amount. Investments consist of certificates of deposit ("CDs"). Deposit accounts, including CDs, are maintained with what management believes to be quality financial institutions.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

Date of management review

Subsequent events were evaluated by management through **February 2, 2024**, which is the date the financial statements were available for issuance.

New accounting pronouncements

The FASB has issued several pronouncements that have effective dates in the future that may impact future financial presentations.

ASU No. 2020-07, *Not-for-Profit Entities (Topic 958)*

Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets

The Board is issuing this update to improve generally accepted accounting principles (GAAP) by increasing the transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure.

The amendments in this update apply to NFPs that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms).

The amendments in this update improve financial reporting by providing new presentation and disclosure requirements about contributed nonfinancial assets for NFPs, including additional disclosure requirements for recognized contributed services. The amendments will not change the recognition and measurement requirements in Subtopic 958-605, *Not-for-Profit Entities—Revenue Recognition*, for those assets.

The amendments in this update should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted.

Management has implemented this statement.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 - Summary of Significant Accounting Policies (cont'd)

New accounting pronouncements (cont'd)

ASU No. 2016-02, (Updated No. 2020-05), *Leases (Topic 842)*

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance, Accounting Standards Codification (ASC) 842, *Leases* to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet for all leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of expense recognition in the income statement. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Center adopted the standard effective July 1, 2022 and use the effective date as the date of initial application. Consequently, financial information will not be updated, and the disclosures required under the new standard will not be provided for dates and periods before July 1, 2022. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

The new standard provides a number of optional practical expedients in transition. The Center elected the 'package of practical expedients', which permits them not to reassess under the new standard their prior conclusions about lease identification, lease classification and initial direct costs. The Center do not expect to elect the use-of-hindsight or the practical expedient pertaining to land easements; the latter not being applicable to the Center.

As a result of the adoption of the new lease accounting guidance, the Center recognized on July 1, 2022 operating lease liabilities of \$2,003,741 with corresponding ROU assets of \$2,003,741 based on the present value of the remaining minimum rental payments under current leasing standards for existing operating leases. The standard had a material impact on the statement of financial position and statement of cash flows but did not have an impact on the statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

The new standard also provides practical expedients for an entity's ongoing accounting. The Center elected the short-term lease recognition exemption for all qualifying leases. This means, for those leases that qualify, the Center will not recognize ROU assets or lease liabilities, and this includes not recognizing ROU assets or lease liabilities for existing short-term leases of those assets in transition. The Center also elected the practical expedient to not separate lease and non-lease components for all leases.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, is estimated and comprise the following:

Financial Assets:	\$ 3,669,241
Cash	116,106
Investments	763,749
Grants, contracts, and program service fees receivable, net ⁽¹⁾	4,549,096
Financial assets at year-end	
Less those unavailable for general expenditures within one year, due to:	
Refundable advances and deferred revenue	199,131
Board designations (Note 7)	3,315,684
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	\$ 1,034,281

(1) Subject to the payment terms of the payors.

Note 4 - Investments

The Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly; and Level 3 inputs consist of unobservable inputs for the investments and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. An investment's classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following table represents the investments as held by the Organization at June 30, 2023:

<u>Asset Class</u>	<u>Level 2</u>
Certificates of deposit	\$ 116,106

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2023:

Vehicles	\$ 1,018,490
Nonmedical equipment	500,465
Furniture and fixtures	136,231
Medical equipment	102,818
Leasehold improvements	29,669
	<u>1,787,673</u>
Less accumulated depreciation	<u>(1,677,051)</u>
Net property and equipment	<u>\$ 110,622</u>

Note 6 - Leases

The Center leases office space and office equipment under various terms under long-term non-cancelable operating lease arrangements. The leases expire at various dates through 2028 and certain leases contain renewal options ranging from three years to five years. The Center includes in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised. Certain operating leases provide for increases in future minimum annual rental payments by renegotiation.

Operating leases with a term of 12 months or less are not recorded on the statement of financial position.

The right-of-use asset and lease liability balances on the statement of financial position as of June 30, 2023, related to the Center's operating leases are as follows:

Lease Assets-Classification in Statement of Financial Position

Operating lease right-of-use assets	<u>\$ 1,787,496</u>
Total leased right-of-use assets	<u>\$ 1,787,496</u>

Lease Liabilities-Classification in Statement of Financial Position

Operating lease liabilities	<u>\$ 1,787,471</u>
Total lease liabilities	<u>\$ 1,787,471</u>

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 6 - Leases (cont'd)

Total lease costs recognized in the income statement for the fiscal year ended June 30, 2023, are as follows:

Operating lease costs	\$ 247,273
Short-term lease costs	<u>21,612</u>
	<u>\$ 268,885</u>

The weighted-average discount rate represents the risk-free discount rate using a period comparable with that of the individual lease term.

Weighted-average discount rate:
 Operating leases 3.71%

Weighted-average remaining lease term:
 Operating leases 3.82 years

The Center does not have finance leases. Future minimum lease payments required under operating finance leases that have an initial or remaining non-cancelable lease term in excess of one year are listed below as of June 30, 2023:

Year Ending June 30,	<u>Operating Leases</u>
2024	\$ 479,290
2025	444,828
2026	391,584
2027	385,584
2028	233,819
Thereafter	<u>-</u>
Total future minimum lease payment	1,935,105
Less: Imputed interest	<u>(147,634)</u>
Present value of liability	<u>\$ 1,787,471</u>

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 7 - Net Assets Without Donor Restrictions

Previously, the Organization's Board of Directors designated net assets without donor restrictions of \$3,315,684 for the following purposes:

Working capital	\$ 1,350,000
Renovations	665,684
Equipment replacement	550,000
Program expansion	450,000
Natural disasters	300,000
	<u>\$ 3,315,684</u>

Note 8 - Related Party Transactions

As indicated in Note 1, the Organization is related to the Care Center and the Foundation. The three organizations share common management, certain employees and other resources, but not common Board members. The Organization performs all accounting related functions for both the Care Center and the Foundation.

The Foundation owns the real estate for substantially all facilities operated by the Organization. Monthly rent amounts range from \$910 to \$12,500 based on square footage and location. Total rent expense for these agreements amounted to approximately \$433,000 for the year ended June 30, 2023. In addition, the Organization leases warehouse space from a third party for approximately \$3,000 per month plus common area maintenance charges, through May 2024. Total rent expense related to this arrangement, and other month-to-month agreements with third parties, amounted to approximately \$58,000 for the year ended June 30, 2023.

During the year ended June 30, 2023, the Organization allocated general overhead to the Care Center amounting to approximately \$808,000.

During the year ended June 30, 2023, the Organization transferred grants and contracts revenue of \$640,578 to the Care Center, as the sub-recipient organization.

The Organization received a management fees of \$660,000 for office space, personnel and to manage the administrative affairs of the Foundation and the Care Center.

As of June 30, 2023, the Organization is owed \$550,098 and \$55,531 by the Care Center and the Foundation, respectively.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 8 - Related Party Transactions (cont'd)

A member of the Board of Directors provides risk advisory and insurance services to the Organization. In addition, a family member, of a member of the Board of Directors, provides cleaning/housekeeping services to the Organization. Also, a family member of the Chief Executive Officer provides vehicle maintenance and landscaping services to the Organization.

Readers of the Organization's financial statements should reference the audited financial statements dated February 2, 2024 of the Center and Foundation for additional information.

Note 9 - Grants and Contracts

The Organization receives financial assistance from federal, state, and local governmental agencies in the form of grants and contracts. The disbursement of funds received under these programs generally requires compliance with terms and conditions specific in the grant/contract agreements and may be subject to audit by the grantor agencies. As a result of such audits, the grantor may require that amounts be returned. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal, state, and local laws and regulations.

In accordance with *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the Florida Single Audit Act, the Organization is required to perform "single audits" when the required threshold of \$ 750,000 in grants and contracts expenditures, from either federal or state sources, is exceeded. Per management, the Organization was not required to be subject to the single audit requirements for the year ended June 30, 2023.

Note 10 - Retirement Plan

The Organization offers its employees a defined contribution plan, Broward Children's Center, Inc. Retirement Plan (the "Plan"). The Plan is a defined contribution plan (401K) for all employees, for both the Organization and the Center, available after three months and 250 hours of service or upon completion of one year of service, if the 250-hour requirement is not met during the first three months of employment. Contributions to the Plan by the Organization and Center are discretionary. Employees have the option to contribute to the Plan via salary deferrals and are limited only by certain provisions of the Internal Revenue Code. Due to the nature of the Plan, there is no liability for past service cost or unfunded vested benefits. There was no contribution by the employers for the year ended June 30, 2023.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Note 11 - Economic Dependency

The Organization receives a substantial amount of its public support and revenues from the State of Florida, including Medicaid, the federal government, and other agencies. If a significant reduction in the level of funding were to occur, there would be an adverse effect to the Organization's programs and activities.

Note 12 - Contingencies

The Organization, and its related parties, are from time-to-time involved in various legal matters arising in the normal course of operations. Management intends to continue to vigorously defend any claims. Insurance coverage is available up to certain limits, per occurrence and in the aggregate, as purchased by the Organization, and its related parties. Any loss in connection with legal matters, after insurance coverage, is the responsibility of the Organization, and its related parties. Such losses, if any, may be material and may have a significant impact on the financial condition of the Organization, and its related parties.

Note 13 - Reevaluation of Allowance for Doubtful Accounts, Net

The Organization's management has reevaluated its estimate for allowance for doubtful accounts. The adjustment for management's evaluation is reflected in the accompanying statement of activities as nonoperating expenses.

Note 14 - Subsequent Events

The Center evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through February 2, 2024, which is the date the accompanying financial statements were available to be issued.

BROWARD CHILDREN'S CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal/State Agency, Pass-through Entity, Federal Program/State Project</u>	<u>Assistance Listing/ CSFA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Federal Agency Name:				
Indirect Programs:				
United States Department of Agriculture, Office: Food and Nutrition Service Passed through the State of Florida Department of Agriculture and Consumer Services - National School Lunch Program/ School Breakfast Program/ Child Nutrition Discretionary Grants	10.555 10.553	18081	\$ 86,558 \$ 86,558	\$ 64,835 \$ 64,835
Total Expenditures of Federal Awards				
State Agency Name:				
Direct Projects:				
State of Florida Department of Health Brain and Spinal Cord Injury Program Medically Fragile Enhancement Payment		--	\$ -	\$ 575,218
Indirect Projects:				
State of Florida Home and Community-Based Services Passed through the Agency for Health Care Administration Enhanced Funding Opportunity			590,249	-
State of Florida Department of Education Passed through the Early Learning Coalition of Broward County, Inc. School Readiness		*	94,943	-
Total Expenditures of State Financial Assistance			<u>\$ 685,192</u>	<u>\$ 575,218</u>
* Not Subject to Florida Statute, Section 215.97, Florida Single Audit Act.				

The accompanying notes to supplementary information are an integral part of these schedules.

BROWARD CHILDREN'S CENTER, INC.
SCHEDULE OF LOCAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023

<u>Grantor</u>	<u>Program Title</u>	<u>Contract/Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Local Financial Assistance:				
Broward County, Board of County Commissioners	** Special Health Care Needs, Respite In-Home	22-CP-CSA-1711-01, 22-CP-CSA-1711-01_23	\$ 534,033	\$ -
Department of Human Services	** Special Health Care Needs, Advocacy	22-CP-CSA-1711-01-2, 22-CP-CSA-1711-01-2_23	85,345	-
School Board of Broward County, Florida	Preschool		868,768	-
	Transportation	--	110,982	-
Children's Services Council of Broward County, Florida	** "MOST" Aftercare	22-2284	717,291	-
	** Family Strengthening	19-2283	69,097	-
Total Local Financial Assistance			<u>\$ 2,385,516</u>	<u>\$ -</u>

** Broward Children's Center, Inc.'s fiscal year is from July 1 to June 30. Therefore, the above revenue/expenditures reflects three months of prior year contracts.

The accompanying notes to supplementary information are an integral part of these schedules.

BROWARD CHILDREN'S CENTER, INC.
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023

Note 1 - Basis of Presentation and Summary of Significant Accounting Policies

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance; and Local Financial Assistance (the "Schedules") include the grant activity of Broward Children's Center, Inc. (the "Organization") and are presented on the accrual basis of accounting. Because the Schedules present only a selected portion of the operation of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Contingency

The grants and contracts revenue received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Organization. In the opinion of management, all grant and contract expenditures are in compliance with the terms and conditions of the agreements and applicable federal, state and local laws and regulations.

Note 3 - Interest

No funds, including interest earned on such funds, are due back to the federal, state or County government.

Note 4 - Related Party Transactions

During the year, Organization received state funding of \$640,629 that was passed through to Children's Comprehensive Care Center, Inc., a related party as further discussed in Note 8 to the financial statements.

BROWARD CHILDREN'S CENTER, INC.
INTERNAL CONTROLS AND COMPLIANCE
FOR THE YEAR ENDED JUNE 30, 2023

DATA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Broward Children's Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Broward Children's Center, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 2, 2024.

Report on Internal Control Over Financial Reporting

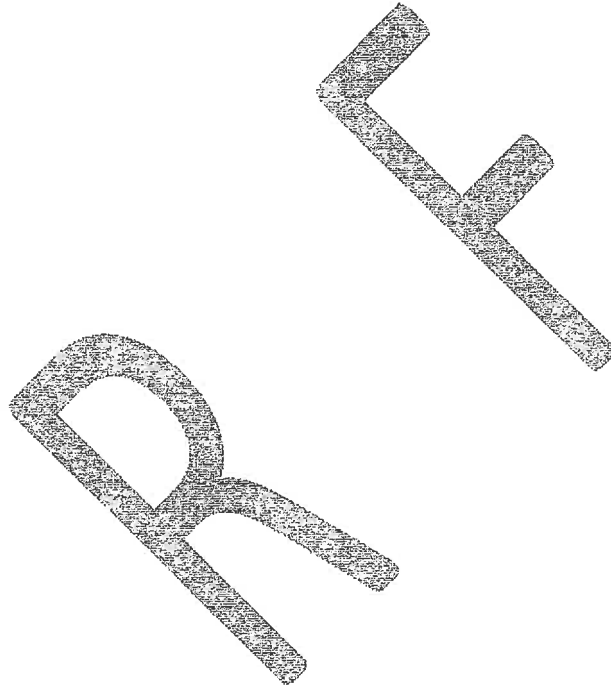
In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

BROWARD CHILDREN'S CENTER, INC.

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Miramar, Florida
February 2, 2024

Broward Children's Center, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2022



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Broward Children's Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Broward Children's Center, Inc., (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance and Local Financial Assistance, as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

FINANCIAL STATEMENTS



Broward Children's Center, Inc.
Statement of Financial Position
June 30, 2022

Assets:

Current Assets:

Cash	\$ 5,038,329
Investments	115,183
Grants, contracts, and program service fees receivable, net	1,084,886
Inventories	61,273
Prepaid expenses and other assets	<u>401,251</u>
Total current assets	<u>6,700,922</u>

Noncurrent Assets:

Property and equipment, net	154,585
Other assets	<u>3,135</u>
Total noncurrent assets	<u>157,720</u>

Total assets	\$ <u><u>6,858,642</u></u>
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Liabilities:

Current Liabilities:

Accounts payable and other liabilities	\$ 53,547
Due to related organizations	280,925
Accrued expenses	228,466
Refundable advances and deferred revenue	<u>766,591</u>
Total current liabilities	<u>1,329,529</u>

Total liabilities	<u>1,329,529</u>
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Net Assets:

Without donor restrictions:

Undesignated	2,213,429
Board designated	<u>3,315,684</u>

Total net assets	<u>5,529,113</u>
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Total liabilities and net assets	\$ <u><u>6,858,642</u></u>
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The accompanying notes to financial statements are an integral part of these statements.

Broward Children's Center, Inc.
Statement of Activities
For the Year Ended June 30, 2022

Public support and revenues:

Grants and contracts	\$ 3,181,888
Other program services, net	5,829,739
Management fee (Note 7)	300,000
Contributions	479,552
Interest income	4,124

Total public support and revenues	<u>9,795,303</u>
-----------------------------------	------------------

Operating Expenses:

Program services:	
School services	3,288,598
Group homes	2,113,160
Home health	1,515,623
Therapy	809,213
Respite pediatrics and respite	721,420
Prescribed pediatrics extended care	425,912
Kids Clinic	39,445

Total program services	<u>8,913,371</u>
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Supporting services:

General and administrative expenses	<u>304,662</u>
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Total operating expenses	<u>9,218,033</u>
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Operating excess (deficiency) of revenues over expenses	<u>577,270</u>
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Nonoperating Expenses:

Reevaluation of allowance for doubtful accounts, net (Note 12)	196,279
Nonoperating expenses (Note 7)	935,866

Total nonoperating expenses	<u>1,132,145</u>
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Change in net assets	(554,875)
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Net Assets, July 1, 2021	<u>6,083,988</u>
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Net Assets, June 30, 2022	<u>\$ 5,529,113</u>
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The accompanying notes to financial statements are an integral part of these statements.

Broward Children's Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services			
	Group Homes	School Services	Home Health	Therapy
Personnel Costs:				
Salaries and compensation	\$ 1,337,589	\$ 2,119,908	\$ 1,279,559	\$ 683,021
Payroll taxes	99,948	153,124	94,304	47,397
Group insurance	35,073	95,791	61,950	16,029
Workmen's compensation	7,349	14,913	9,136	4,914
Professional ancillary therapy costs	37,160	10,744	1,541	46,640
Total personnel costs	<u>1,517,119</u>	<u>2,394,480</u>	<u>1,446,490</u>	<u>798,001</u>
Other Expenses:				
Rent	117,094	229,410	11,623	-
Insurance	69,866	143,436	37,941	3,336
Provision for depreciation	29,659	101,990	-	-
Repairs and maintenance	47,252	80,038	4,095	-
Vehicle expenses	402	66,864	-	-
Professional fees	-	6,612	-	-
Utilities	52,319	68,460	1,215	-
Food, beverage, and dietary supplies	48,913	47,083	-	-
Communications	23,786	25,824	3,000	2,360
Medical supplies, equipment rental, and repairs	101,123	8,172	4,584	-
Housekeeping supplies, laundry, and linens	48,299	46,676	1,536	-
Resident travel and activities	2,054	46,613	-	4,735
Clothing, incidentals, and personal supplies	34,280	1,420	-	-
Office supplies	922	4,616	2,095	172
Advertising, recruiting, and training	2,319	5,041	1,023	609
Miscellaneous	5,301	10,623	2,021	-
Medications	12,452	40	-	-
Preschool supplies	-	1,200	-	-
Total other expenses	<u>596,041</u>	<u>894,118</u>	<u>69,133</u>	<u>11,212</u>
Subtotal	<u>2,113,160</u>	<u>3,288,598</u>	<u>1,515,623</u>	<u>809,213</u>
Allocation of general and administrative expenses	72,261	112,436	51,805	27,659
Allocation to a related party organization (Note 7)	-	-	-	-
Subtotal	<u>72,261</u>	<u>112,436</u>	<u>51,805</u>	<u>27,659</u>
Total expenses	<u>\$ 2,185,421</u>	<u>\$ 3,401,034</u>	<u>\$ 1,567,428</u>	<u>\$ 836,872</u>

Program Services				Supporting Services	
Prescribed Pediatrics Extended Care	Respite Pediatrics and Respite	Kids Klinik	Total Program Services	General and Administrative Expenses	Total
\$ 253,438	\$ 585,876	\$ 32,252	\$ 6,291,643	\$ 125,223	\$ 6,416,866
18,077	44,595	225	457,670	2,793	460,463
13,567	17,764	-	240,174	5,875	246,049
1,713	6,217	24	44,266	254	44,520
1,432	2,862	-	100,379	-	100,379
<u>288,227</u>	<u>657,314</u>	<u>32,501</u>	<u>7,134,132</u>	<u>134,145</u>	<u>7,268,277</u>
51,906	18,956	2,319	431,308	42,552	473,860
10,028	9,838	1,006	275,451	56,843	332,294
5,222	2,426	-	139,297	13,185	152,482
11,124	10,619	432	153,560	49,345	202,905
22,724	-	-	89,990	12,987	102,977
-	-	-	6,612	124,438	131,050
12,761	-	2,705	137,460	10,152	147,612
153	6	-	96,155	152	96,307
4,415	5,780	-	65,165	19,529	84,694
3,165	2,342	140	119,526	5,221	124,747
6,935	518	-	103,964	6,080	110,044
-	1,357	-	54,759	-	54,759
805	132	-	36,637	-	36,637
915	8,314	-	17,034	16,037	33,071
1,116	1,739	-	11,847	16,760	28,607
6,375	2,079	180	26,579	35,104	61,683
41	-	162	12,695	-	12,695
-	-	-	1,200	-	1,200
<u>137,685</u>	<u>64,106</u>	<u>6,944</u>	<u>1,779,239</u>	<u>408,385</u>	<u>2,187,624</u>
<u>425,912</u>	<u>721,420</u>	<u>39,445</u>	<u>8,913,371</u>	<u>542,530</u>	<u>9,455,901</u>
14,583	24,585	1,333	304,662	(304,662)	-
-	-	-	-	(237,868)	(237,868)
<u>14,583</u>	<u>24,585</u>	<u>1,333</u>	<u>304,662</u>	<u>(542,530)</u>	<u>(237,868)</u>
<u>\$ 440,495</u>	<u>\$ 746,005</u>	<u>\$ 40,778</u>	<u>\$ 9,218,033</u>	<u>\$ -</u>	<u>\$ 9,218,033</u>

The accompanying notes to financial statements are an integral part of these statements.

Broward Children's Center, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2022

Cash Flows From Operating Activities:

Change in net assets	\$ (554,875)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Provision for depreciation	152,482
Reevaluation of allowance for doubtful accounts, net	196,279
(Increase) decrease in assets:	
Grants, contracts, and program service fees receivable, net	(143,173)
Inventories	(12,533)
Prepaid expenses and other assets	(136,730)
Other assets	9,770
Increase (decrease) in liabilities:	
Accounts payable and other liabilities	26,481
Due to related organizations, net	713,206
Accrued expenses	24,296
Refundable advances and deferred revenue	699,046
Net cash provided by (used in) operating activities	974,249

Cash Flows From Investing Activities:

Sales, maturities and purchases of investments, net	(568)
Purchases of property and equipment	(60,846)
Net cash provided by (used in) investing activities	(61,414)

Net increase (decrease) in cash	912,835
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Cash, July 1, 2021	4,125,494
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Cash, June 30, 2022	\$ 5,038,329
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The accompanying notes to financial statements are an integral part of these statements.

Note 1 - Organization and Operations

Broward Children's Center, Inc. (the "Organization") is a nonprofit organization incorporated on February 8, 1971 under the laws of the State of Florida. The Organization provides medical, educational, and therapeutic services for children with special needs, primarily from the South Florida area. Support and revenues are primarily derived from grants and contracts with the government of the State of Florida, other federal and local agencies, and private service fees.

The Organization is related to Children's Comprehensive Care Center, Inc. (the "Center") and Broward Children's Center Supporting Foundation, Inc. (the "Foundation"). Additional information is provided in Note 7.

Program services: There are two schools, one in the Southwest area of Broward County and one in the Northeast area of Broward County. Due to the pandemic this year's enrollment continued to be lower than in the past. However, virtual classrooms were made available to all clients. Preschool North and Preschool South provide classroom services as well as Food and Nutrition Services, School Lunches, Before and After School Services, Skilled Nursing Services, Transportation, Physical, Occupational, Respiratory, and Speech Therapies. The two schools have expanded to serve children in grades K-5. This group of children are unsuccessful in regular classrooms because of their intense needs as well as requiring a smaller and more intimate setting.

Respite services are provided in both these settings, thus allowing families to have some time to do other things while their children are afforded professional developmental and caregiving services. Respite is also offered in the youngster's private home. These options permit families to have some "downtime". This is very important in enabling families to keep their children at home and decreases the need for residential placement for many.

The Home Health Agency delivers one-on-one Nursing Care in the child's home and in both Public and Private schools. The Prescribed Pediatric Extended Care provides up to 12 hours of nursing care in northern part of the Broward County. Children in this program, are too medically complex to receive services in the Public School.

The Organization has a management agreement with the Center (residential). This was the first and is the only freestanding Skilled Nursing Facility for medically complex children in the Southeastern United States. It remains state of the art, because equipment is being updated regularly. Each child also has computer access, which is their lifeline to the outside world. Presently, the Recreational Team is responsible for making available recreational activities in the facility or on the patios.

The Organization sponsors two group homes, one for developmentally disabled children and young adults and one for ventilator assisted young adults. The home for ventilator assisted young adults is the only home of its kind in the United States. All ancillary services are provided in these homes.

There is a collaborative agreement between Pace Program for Girls, which is sponsored by the Juvenile Justice Department, and our Nurse Practitioners for a weekly wellness clinic. Teen girls receive preventative and wellness checks. This program was temporarily suspended due to the pandemic.

Note 1 - Organization and Operations (continued)

Through an Advocacy grant funded by the Children's Services Council of Broward County, children and families receive services for family counseling. The purpose is to see that families have access to all services provided by the County and State. Specialized individual coaching is provided to families who need assistance, in meetings with the Broward County School Board, to determine the child's individual needs.

The Organization also provides family strengthening through a Children's Services Council grant. When a family is encountering difficulties handling the pressures that come with having a special needs child, this program sends a trained worker to go to the home who works with the family to prioritize goals and support the family obtaining information and assistance needed to get through the complexities of their life.

The children and young adults who participate in our program owe a special thank you to the Taft Foundation. Due to their support, an Applied Behavior Analysis program began. It has been successful in bringing understanding and development to this Special Population. The changes in behavior allow the children to communicate.

When the Broward School System eliminated funding for children birth to three years old, The Taft Foundation stepped in to provide developmental services for the Nursery. As is widely known professionally, this is a critical time to begin developmental growth. Due to this funding source, these medically fragile babies, who begin life with so many difficulties, have a chance to reach their potential.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Organization uses the accrual basis of accounting for financial reporting purposes, which is in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Revenues are recognized when earned and expenses are recognized when incurred.

Basis of presentation: The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2022, the Organization had no net assets with donor restrictions.

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

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets as described in Note 6.

Note 2 - Summary of Significant Accounting Policies (continued)

- **Net Assets With Donor Restrictions** - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for general use, unless specifically restricted by donor or subject to other legal restrictions.

Cash and cash equivalents: The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents

Investments: Investments consist of certificates of deposit. As applicable, investments are measured at estimated fair value, based on publicly quoted prices or other means. Realized and unrealized gains and losses are included in the accompanying statement of activities.

Promises to give: The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques using risk-adjusted discount rates. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities.

Receivables and allowance for doubtful accounts: Receivables consist principally of claims not yet reimbursed by various grantors, contract agencies, and other service providers. Management periodically reviews the receivable balances and provides an allowance for amounts which may be uncollectible. At June 30, 2022, management considered approximately \$ 166,000 of its receivable balances to be doubtful; therefore recorded this allowance. Grants, contracts, and other program revenues are generally presented net of a provision for uncollectible accounts, contractual adjustments, and ability to pay adjustments, as applicable, in the accompanying financial statements.

Inventories: Inventories consist mainly of food supplies, laundry, linen, office, nursing, medical, and respiratory supplies; all carried at cost. The resulting carrying amount is not significantly different from that which would result if the lower of cost (first-in, first-out method) or net realizable value were used.

Property and equipment: Property and equipment are carried at cost if purchased or, if donated, at estimated fair value on the date of donation, less accumulated depreciation. The Organization follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which is as follows:

Vehicles	5-7 years
Nonmedical equipment	5-10 years
Furniture and fixtures	5-10 years
Medical equipment	5 years
Leasehold improvements	10 years

Note 2 - Summary of Significant Accounting Policies (continued)

The capitalization policy of the Organization is to capitalize any item of property and equipment with an individual cost of over \$ 500 and an estimated useful life of over one year.

If donors stipulate the period of time during which the assets must be used, the contributions are recorded as support with donor restrictions, and released as restrictions expire. In the absence of such stipulations, contributions of property and equipment and gifts of cash restricted for the acquisition of property and equipment, are recorded as support without donor restrictions when the assets are placed in service.

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized. When assets are retired or otherwise disposed of, the cost or donated value and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in other income (expense) for the period.

Refundable advances and deferred revenue: Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

Revenue and revenue recognition: The Organization recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue when the unit of service has been provided in compliance with the specific contract. Also, any revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific contract provisions.

Reciprocal transfers in which each party receives and sacrifices goods or services with approximate commensurate value are recognized as exchange transactions. The core principle is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

Program services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled to in exchange for providing care. These amounts are generally from third-party payers (including health insurers and government programs) and others and may include variable consideration for retroactive adjustments due to settlement of audits, reviews and investigations. Generally, the Organization bills patients and third-party payers soon after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Note 2 - Summary of Significant Accounting Policies (continued)

The Organization's service rates are prospectively determined rate per discharge, per occasion of services, or per covered member, in agreement with regulation of the Florida Agency for Health Care Administration Medicaid reimbursement rate. Consequently, no difference between service rates and amount reimbursed by third-party payors appear to exist, and no material contractual allowance has been recorded. Rates may be subject to retroactive adjustments.

Laws and regulations concerning government programs, including Medicaid, are complex and subject to varying interpretation. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization.

Contributed goods and services: Contributed services are reported as contributions at their estimated fair value if such services create or enhance non-financial assets, would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. Contributed goods are recorded at their estimated fair market value when received.

Functional expenses: The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include personnel and occupancy costs, among other expenses; which are allocated on the basis of estimates of time and effort, square footage basis, as well as other methods as determined from time-to-time by management. It is management's policy to distribute materially all personnel costs to the various program services.

Income taxes: The Organization qualifies as a non-profit corporation exempt from federal income taxes under Internal Revenue Code Section 501(c)(3), with the exception of any unrelated business income. Management has evaluated the unrelated business income tax implications and believes that the effects, if any, are immaterial to the Organization's financial statements. Accordingly, no provision for income taxes has been made to these financial statements.

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

Concentration of credit risk: Financial instruments that potentially subject the Organization to concentration of credit risk consist primarily of receivables, cash, and investments. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. The Organization does not require collateral or other security to support receivables. The Organization has cash in financial institutions that is insured by the Federal Deposit Insurance Corporation ("FDIC"). At various times throughout the year, the Organization may have cash balances at financial institutions that exceed the insured amount. Investments consist of certificates of deposit ("CDs"). Deposit accounts, including CDs, are maintained with what management believes to be quality financial institutions.

Note 2 - Summary of Significant Accounting Policies (continued)

Date of management review: Subsequent events were evaluated by management through October 28, 2022, which is the date the financial statements were available for issuance.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, is estimated and comprise the following:

Financial Assets:	
Cash	\$ 5,038,329
Investments	115,183
Grants, contracts, and program service fees receivable, net (1)	<u>1,084,886</u>
Financial assets at year-end	6,238,398
Less those unavailable for general expenditures within one year, due to:	
Refundable advances and deferred revenue	766,591
Board designations (Note 6)	<u>3,315,684</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	<u>\$ 2,156,123</u>

(1) Subject to the payment terms of the payors.

Note 4 - Investments

The Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly; and Level 3 inputs consist of unobservable inputs for the investments and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. An investment's classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Note 4 - Investments (continued)

The following table represents the investments as held by the Organization at June 30, 2022:

Asset Class	Level 2
Certificates of deposit	\$ <u>115,183</u>

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2022:

Vehicles	\$ 1,018,490
Nonmedical equipment	492,589
Furniture and fixtures	135,252
Medical equipment	97,985
Leasehold improvements	<u>23,690</u>
	1,768,006
Less accumulated depreciation	<u>1,613,421</u>
Net property and equipment	\$ <u>154,585</u>

Note 6 - Net Assets Without Donor Restrictions

Previously, the Organization's Board of Directors designated net assets without donor restrictions of \$ 3,315,684 for the following purposes:

Working capital	\$ 1,350,000
Renovations	665,684
Equipment replacement	550,000
Program expansion	450,000
Natural disasters	<u>300,000</u>
	\$ <u>3,315,684</u>

Note 7 - Related Party Transactions

As indicated in Note 1, the Organization is related to the Center and the Foundation. The three organizations share common management, certain employees and other resources, but not common Board members. The Organization performs all accounting related functions for both the Center and Foundation.

The Foundation owns the real estate for substantially all facilities operated by the Organization. Monthly rent amounts range from \$ 910 to \$ 12,500 based on square footage and location. Total rent expense for these agreements amounted to approximately \$ 433,000 for the year ended June 30, 2022. In addition, the Organization leases warehouse space from a third party for approximately \$ 1,900 per month plus common area maintenance charges, through May 2024. Total rent expense related to this arrangement, and other month-to-month agreements with third parties, amounted to approximately \$ 41,000 for the year ended June 30, 2022.

Note 7 - Related Party Transactions (continued)

Future minimum rents expected to be paid under existing long-term lease arrangements are approximately as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 304,300
2024	\$ 69,300
2025	\$ 46,900
2026	\$ 6,000

During the year ended June 30, 2022, the Organization charged for direct personnel costs to the Center of approximately \$ 540,000. In addition, the Organization allocated general overhead to the Center amounting to approximately \$ 238,000.

During the year ended June 30, 2022, the Foundation provided donations of approximately \$ 452,000 to the Organization.

During the year ended June 30, 2022, the Organization transferred grants and contracts revenue of \$ 935,866 to the Center, as the sub-recipient organization. At year-end, the Organization owes the Center \$ 280,925.

The Organization received a management fee of \$ 300,000 for office space, personnel and to manage the administrative affairs of the Foundation.

A member of the Board of Directors provides risk advisory and insurance services to the Organization. In addition, a family member, of a member of the Board of Directors, provides cleaning/housekeeping services to the Organization. Also, a family member of the Chief Executive Officer provides vehicle maintenance and landscaping services to the Organization.

Readers of the Organization's financial statements should reference the audited financial statements dated October 28, 2022 of the Center and Foundation for additional information.

Note 8 - Grants and Contracts

The Organization receives financial assistance from federal, state, and local governmental agencies in the form of grants and contracts. The disbursement of funds received under these programs generally requires compliance with terms and conditions specific in the grant/contract agreements and may be subject to audit by the grantor agencies. As a result of such audits, the grantor may require that amounts be returned. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal, state, and local laws and regulations.

In accordance with *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the Florida Single Audit Act, the Organization is required to perform "single audits" when the required threshold of \$ 750,000 in grants and contracts expenditures, from either federal or state sources, is exceeded. Per management, the Organization was not required to be subject to the single audit requirements for the year ended June 30, 2022.

Note 9 - Retirement Plan

The Organization offers its employees a defined contribution plan, Broward Children's Center, Inc. Retirement Plan (the "Plan"). The Plan is a defined contribution plan (401k) for all employees, for both the Organization and the Center, available after three months and 250 hours of service or upon completion of one year of service, if the 250-hour requirement is not met during the first three months of employment. Contributions to the Plan by the Organization and Center are discretionary. Employees have the option to contribute to the Plan via salary deferrals and are limited only by certain provisions of the Internal Revenue Code. Due to the nature of the Plan, there is no liability for past service cost or unfunded vested benefits. There was no contribution by the employers for the year ended June 30, 2022.

Note 10 - Economic Dependency

The Organization receives a substantial amount of its public support and revenues from the State of Florida, including Medicaid, the federal government, and other agencies. If a significant reduction in the level of funding were to occur, there would be an adverse effect to the Organization's programs and activities.

Note 11 - Contingencies

The Organization, and its related parties, are from time-to-time involved in various legal matters arising in the normal course of operations. Management intends to continue to vigorously defend any claims. Insurance coverage is available up to certain limits, per occurrence and in the aggregate, as purchased by the Organization, and its related parties. Any loss in connection with legal matters, after insurance coverage, is the responsibility of the Organization, and its related parties. Such losses, if any, may be material and may have a significant impact on the financial condition of the Organization, and its related parties.

Note 12 - Reevaluation of Allowance for Doubtful Accounts, Net

The Organization's management has reevaluated its estimate for allowance for doubtful accounts. The adjustment for management's evaluation is reflected in the accompanying statement of activities as nonoperating expenses.

Note 13 - Supplemental Cash Flow Information

Supplemental Disclosure of Cash Flow Information:

Cash received during the year for - Interest income	\$ <u>4,124</u>
Cash paid during the year for - Interest expense	\$ <u>NONE</u>

SUPPLEMENTARY INFORMATION



Broward Children's Center, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2022

Federal/State Agency, Pass-through Entity, Federal Program/State Project		Assistance Listing/ CSFA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Federal Agency Name:					
Indirect Programs:					
United States Department of Agriculture,					
Office: Food and Nutrition Service -					
Passed through the State of Florida					
Department of Agriculture and					
Consumer Services -					
National School Lunch Program/					
School Breakfast Program/					
Child Nutrition Discretionary Grants		10.555/10.553/10.579	Sponsor # 182	\$ 149,518	\$ 75,866
United States Department of Health,					
and Human Service -					
Provider Relief Fund, General and					
Targeted Distribution (Received in 2021)		93.498	--	77,382	-
Total Expenditures of Federal Awards				\$ 226,900	\$ 75,866
State Agency Name:					
Direct Projects:					
State of Florida Department of Health -					
Brain and Spinal Cord Injury Program:		*	--	\$ 610,000	\$ 610,000
Medically Fragile Enhancement Payment					
Community Health Promotion:					
Contracted Services		64.157	COHCL	250,000	250,000

Broward Children's Center, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)
For the Year Ended June 30, 2022

Federal/State Agency, Pass-through Entity, Federal Program/State Project	Assistance Listing/ CSFA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
State Agency Name (continued):				
Indirect Projects:				
State of Florida Department of Education -				
Passed through the Early Learning Coalition of				
Broward County, Inc. -				
School Readiness				
	*	--	26,360	-
Total Expenditures of State Financial Assistance			\$ 886,360	\$ 860,000

* Not Subject to Florida Statute, Section 215.97, Florida Single Audit Act.

The accompanying notes to supplementary information are an integral part of these schedules.

**Broward Children's Center, Inc.
Schedule of Local Financial Assistance
For the Year Ended June 30, 2022**

Grantor	Program Title	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Local Financial Assistance:				
Broward County, Board of County Commissioners - Department of Human Services -	** Special Health Care Needs, Respite In-Home	22-CP-CSA-1711-01	\$ 181,705	\$ -
	** Special Health Care Needs, Respite Care	17-CP-CSA-8207-01-1 & _21	206,345	-
	** Special Health Care Needs, Advocacy	17-CP-CSA-8207-01-2 & _21	110,825	-
School Board of Broward County, Florida	Preschool Transportation	--	991,775	-
Children's Services Council of Broward County, Florida	** "MOST" Aftercare	17-2282	483,867	-
	** Family Strengthening	19-2283	81,518	-
Total Local Financial Assistance			\$ 2,146,010	\$ -

** Broward Children's Center, Inc.'s fiscal year is from July 1 to June 30. Therefore, the above revenue/expenditures reflects three months of prior year contracts.

The accompanying notes to supplementary information are an integral part of these schedules.

Note 1 - Basis of Presentation and Summary of Significant Accounting Policies

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance; and Local Financial Assistance (the "Schedules") include the grant activity of Broward Children's Center, Inc. (the "Organization") and are presented on the accrual basis of accounting. Because the Schedules present only a selected portion of the operation of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Contingency

The grants and contracts revenue received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Organization. In the opinion of management, all grant and contract expenditures are in compliance with the terms and conditions of the agreements and applicable federal, state and local laws and regulations.

Note 3 - Interest

No funds, including interest earned on such funds, are due back to the federal, state or County government.

Note 4 - Related Party Transactions

During the year, Organization provided grant funding of \$ 935,866 that was passed through to Children's Comprehensive Care Center, Inc., a related party as further discussed in Note 7 to the financial statements.

INTERNAL CONTROLS AND COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Broward Children's Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Broward Children's Center, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

Children's Comprehensive Care Center, Inc.

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Broward Children's Center, Inc.

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Janelle N. Brice, eMBA

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November 15, 2021

Broward Children's Center Supporting Foundation, Inc.

Board of Directors

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Attorney/Broward County Magistrate

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Olga-levine@hotmail.com

Contributions to Nonprofits "Donation Request" Application - Submission #1210

Date Submitted: 5/9/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

Center for Hearing and Communication

Address*

2900 W Cypress Creek Road, Suite 3

City*

Fort Lauderdale

State*

FL

Zip Code*

33309

Contact Person*

Kathy Leone

Title*

Grants and Quality Assurance Manager

Phone Number*

954-601-1930

Email*

kleone@chchearing.org

Federal Identification Number (FIN)*

13-1624127

DUNS*

831406462

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

P87, P20

Request Information**Project/Program Name***

HEAR for Seniors

Requested Funding Amount*

5000

Project/Program Details**Briefly describe your organization***

The Center for Hearing and Communication is the oldest and largest nonprofit providing comprehensive hearing rehabilitation and human services for people with hearing loss for the past 110 years. CHC has its headquarters in New York City with only one other location in Broward County (CHC-FL) operating for the past 43 years. CHC provides rehabilitation and human services for individuals whether Deaf or Hard of Hearing (DHH), and their families regardless of age, ability to pay, or mode of communication. Adults and families with DHH children seek out CHC-FL for various supports including case management, audiology, mental health counseling, behavioral health, sign language classes, after-school and summer camp programs, and workforce development. CHC-FL's staff are American Sign Language (ASL) skilled and have specialized knowledge and experience in working with the DHH population. More than 50% of the staff are Deaf or Hard of Hearing themselves.

Explain the objectives of your project*

HEAR (Hearing Loss, Education, Access, and Resources) for Seniors will provide individuals and their caregivers with individualized, comprehensive services to improve their quality of life. CHC-FL's Outreach Coordinator connects individuals to our full-service Audiology department, mental health counseling and case management, as well as makes referrals to community resources. Monthly support groups for both the Deaf and Hard of Hearing are offered in-person or via Zoom for those unable to travel. All of these services give older adults an opportunity to become more knowledgeable about the importance of hearing health and have access to services which ultimately improve their ability to live independently.

CHC-FL will provide hearing health education and screenings at Lauderdale-By-The-Sea senior-focused community events. CHC-FL educates attendees on the effects of hearing loss and provides on-site consults. When available, hearing screenings are provided by our Audiologist and free amplified telephones through our partnership with Florida Telecommunications Relay Inc. (FTRI) are demonstrated and provided to residents. All individuals seeking comprehensive hearing evaluations and/or hearing aid assistance, will be served at our location closely located to Lauderdale-By-The-Sea. Residents who are unable to afford hearing aids or assistive devices such as fire alarms, doorbell indicators and alarm clocks, will be provided with scholarship funds when available to help offset costs.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

HEAR for Seniors will target Lauderdale-By-The-Sea residents aged 65+. However, all residents with hearing loss, regardless of age and income, qualify for services including hearing screenings, connection to resources, free amplified telephonic devices, and wraparound programming counseling, case management and support groups. Through this grant, we anticipate providing hearing health education to a minimum of 100 individuals by attending community-based events in Lauderdale-By-The-Sea. We will provide free, comprehensive audiology screenings to 50 older adults as we are in the process of securing a Mobile Audiology Unit. To date in fiscal year 23-24, we have attended two Boomer and Senior Expos in collaboration with Assumption Church and have provided hearing health education to more than 60 individuals. Twelve individuals received a hearing screening and one-on-one consultation with CHC-FL's Audiologist. An additional eight individuals received a free amplified telephone and training by our Outreach Specialist.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Goal: Increase communication and foster independence by educating clients and caregivers on impacts of hearing loss, while providing access to communication and resources.

1. Outcome: 90% of residents receiving education will complete a Senior Needs Survey and be connected to one or more resources.

2. Outcome: 90% of residents receiving education will report a greater understanding of hearing loss as indicated on pre/post surveys.

CHC-FL utilizes the nationally-recognized American Academy of Otolaryngology-Head & Neck Surgery (AAO-HNS) 5-minute hearing test which helps determine if an individual should be evaluated and treated for hearing loss. This test can be administered by our Outreach Coordinator or Patient Care Coordinator on-site. The 5 question test is scored to determine if a full evaluation is needed. CHC-FL's Audiologist is able to provide more in-depth services on-site when a private room is provided. Additionally, pre/post surveys will be completed and evaluated for group presentations. All individuals needing hearing health services are tracked in our Audiology database and individuals as well as outreach activities are tracked and evaluated through our partnership with Florida Telecommunications Relay, Inc. (FTRI).

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Dr. Tracy

Last Name*

Perez

Title*

Regional Executive Director

Date*

May 9, 2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

Form 990 Return of Organization Exempt from Income Tax*

Center for Hearing and Communication 990 Form.pdf

Audited Financial Statement*

Center for Hearing and Communication Audited Financial Statements.pdf

Board of Directors List*

Center for Hearing and Communication Board of Directors.pdf

Organization Annual Budget*

Center for Hearing and Communication-FL Operational Budget.pdf

501(C)(3) Determination Letter*

Center for Hearing and Communication IRS Letter.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

Notice	CP211A
Tax period	June 30, 2023
Notice date	November 6, 2023
Employer ID number	13-1624127
To contact us	Phone 877-829-5500
Page 1 of 1	

88/20969 -120030

CENTER FOR HEARING AND
% DR LORI HANIN
50 BROADWAY FL 6
NEW YORK, NY 10004-3810



120030

Important information about your June 30, 2023, Form 990

We approved your Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return

We approved the Form 8868 for your June 30, 2023, Form 990, Return of Organization Exempt From Income Tax. Your new due date is May 15, 2024.

What you need to do

File your June 30, 2023, Form 990 by May 15, 2024. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-file providers, the types of returns you can file electronically, and whether you're required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

Form 8453-TE Department of the Treasury Internal Revenue Service	Tax Exempt Entity Declaration and Signature for Electronic Filing For calendar year 2021, or tax year beginning <u>07/01/2021</u> and ending <u>06/30/2022</u> For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP ▶ Go to www.irs.gov/Form8453TE for the latest information.	OMB No. 1545-0047 2021
Name of filer CENTER FOR HEARING AND COMMUNICATION		EIN or SSN 13-1624127

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here . . . ▶ ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	6,190,696
2a Form 990-EZ check here . . . ▶ ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ ☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here . . . ▶ ☐	b Tax based on investment income (Form 990-PF, Part VI, line 5) . . .	4b	
5a Form 8868 check here . . . ▶ ☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here . . . ▶ ☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here . . . ▶ ☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here . . . ▶ ☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here . . . ▶ ☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here ▶ ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here	<i>Laurie Hanin</i>	May 03, 2023	Laurie Hanin, CEO
	Signature of officer or person subject to tax	Date	Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN			
	Phone no.				

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Line Item Budget

Organization's Annual Budget

Organization: **Center for Hearing & Communication**

Fiscal Year *mm/dd* From: 7/1/2023 To: 6/30/2024

Line Items	Last Year's Actuals			Current Year		
	FY	<u>7/1/2022</u>	to	<u>6/30/2023</u>	FY	<u>7/1/2023</u> to <u>6/30/2024</u>
Income						
1 General Fees for Services				\$37,202		\$129,984
2 Corporate Support						
3 Foundation Support				\$389,200		\$400,000
4 Other Private Support						
5 Government Support - Federal						
6 Government - State/Regional						
7 Government - Local/County				\$1,099,272		\$1,249,447
8 Other Revenue				\$18,892		\$12,500
9 Total Cash Income				\$1,544,566		\$1,791,931
Expenses						
10 Personnel - Administrative				\$1,132,818		\$1,233,351
11 Consultant/Services Fees				\$44,095		\$53,500
12 Occupancy Costs				\$101,490		\$108,180
13 Travel				\$5,674		\$6,500
14 Marketing				\$1,123		\$4,000
15 Equipment				\$7,603		\$7,800
16 Outside Other Fees/Services				\$251,763		\$378,600
17 Remaining Operating Expenses						
18 Total Expenses				\$1,544,566		\$1,791,931

Center for Hearing and Communication

Financial Statements

Year Ended June 30, 2023

mazars

Mazars USA LLP is an independent member firm of Mazars Group.

Center for Hearing and Communication

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June 30, 2023

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Independent Auditors' Report

Board of Directors of Center for Hearing and Communication

Opinion

We have audited the accompanying financial statements of Center for Hearing and Communication, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Hearing and Communication, as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Center for Hearing and Communication and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Hearing and Communication's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Center for Hearing and Communication's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Hearing and Communication, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Center for Hearing and Communication's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 4, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Broward County supplemental information is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mazars USA LLP

October 20, 2023

Center for Hearing and Communication

Statements of Financial Position June 30, 2023 (with comparative totals for 2022)

	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	\$ 434,383	\$ 883,291
Accounts receivable less insurance adjustment and allowance for doubtful accounts of \$40,766 for 2023 and \$73,545 for 2022	249,740	144,455
Contributions receivable, net, current portion	370,945	153,700
Investments at fair value	1,253,992	1,355,930
Grants receivable	230,094	296,444
Listening device inventory	44,771	14,189
Right of use assets, current portion	631,430	-
Prepaid expenses and other assets	81,584	87,069
Total current assets	3,296,939	2,935,078
Assets limited to use	250,027	265,742
Investments at fair value	2,413,251	2,198,145
Contributions receivable net, non-current portion	51,237	386,436
Beneficial interest in trusts	716,183	609,716
Right of use assets, non-current portion	7,403,630	-
Fixed assets, net	421,591	170,649
Total assets	\$ 14,552,858	\$ 6,565,766
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 409,506	\$ 287,825
Accrued vacation payable	256,591	270,426
Deferred revenue	123,430	-
Line of credit	75,000	-
Lease liabilities, current portion	538,739	-
Loans payable, current portion	45,450	790
Total current liabilities	1,448,716	559,041
Deferred rent	-	387,285
Lease liabilities, non-current portion	7,990,890	-
Loans payable, non-current portion	179,885	-
Total liabilities	9,619,491	946,326
Net assets		
Without donor restrictions	710,686	1,338,929
With donor restrictions	4,222,681	4,280,511
Total net assets	4,933,367	5,619,440
Total liabilities and net assets	\$ 14,552,858	\$ 6,565,766

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

Center for Hearing and Communication

Statements of Activities

Year Ended June 30, 2023 (with comparative totals for 2022)

			Total	
	Without Donor Restriction	With Donor Restriction	2023	2022
Revenue				
Fee for service				
Patient service revenue, net	\$ 1,168,494	\$ -	\$ 1,168,494	\$ 1,121,430
Hearing aid sales, net of cost of goods sold of \$565,551 for 2023 and \$619,570 for 2022	637,671	-	637,671	547,166
Total fee for service	1,806,165	-	1,806,165	1,668,596
Public support				
Government grants and contracts	459,295	-	459,295	404,940
Broward county grants and contracts	1,070,058	-	1,070,058	1,133,170
Foundation and corporate grants	561,093	830,767	1,391,860	1,264,017
Contributions - operational support	252,301	-	252,301	290,050
Special event income, net of direct costs of \$239,029 for 2023 and \$113,148 for 2022	1,078,040	-	1,078,040	1,326,460
Total public support	3,420,787	830,767	4,251,554	4,418,637
Net assets released from restrictions	1,103,703	(1,103,703)	-	-
Investment income and other revenues				
Interest and dividend income	11,240	90,496	101,736	90,001
Net realized and unrealized gain (loss) on investments	-	124,610	124,610	(668,830)
Other income	67,618	-	67,618	42,995
Total investment income and other revenues	78,858	215,106	293,964	(535,834)
Total revenue	6,409,513	(57,830)	6,351,683	5,551,399
Expenses				
Program services	5,787,049	-	5,787,049	5,085,317
Management and general	593,133	-	593,133	541,492
Fundraising	657,574	-	657,574	624,496
Total expenses	7,037,756	-	7,037,756	6,251,305
Change in net assets	(628,243)	(57,830)	(686,073)	(729,439)
Net assets, beginning of year	1,338,929	4,280,511	5,619,440	6,348,879
Net assets, end of year	\$ 710,686	\$ 4,222,681	\$ 4,933,367	\$ 5,619,440

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

Center for Hearing and Communication

Statements of Functional Expenses

Year Ended June 30, 2023 (with comparative totals for 2022)

	Program Services			Supporting Services			Total	
	New York	Florida	Total Program Services	Management and General	Fundraising	Total Supporting Services	2023	2022
Salaries and related expenses:								
Salaries	\$ 2,373,751	\$ 1,009,383	\$ 3,383,134	\$ 285,903	\$ 399,358	\$ 685,261	\$ 4,068,395	\$ 3,776,615
Employee benefits and taxes	609,755	216,470	826,225	55,619	97,634	153,253	979,478	819,602
Total salaries and related expenses	2,983,506	1,225,853	4,209,359	341,522	496,992	838,514	5,047,873	4,596,217
Other expenses:								
Occupancy	690,761	114,539	805,300	65,789	65,789	131,578	936,878	859,545
Professional fees and contracted services	137,315	39,932	177,247	76,718	20,486	97,204	274,451	207,788
Program transportation	1,757	96,031	97,788	45	-	45	97,833	78,984
Program activities, meals and supplies	-	174,270	174,270	-	-	-	174,270	91,476
Office supplies	14,254	5,056	19,310	2,146	1,377	3,523	22,833	46,562
Printing and postage	8,973	557	9,530	399	7,797	8,196	17,726	15,817
Insurance	74,239	2,765	77,004	6,494	9,165	15,659	92,663	74,840
Repairs and maintenance	5,821	1,335	7,156	2,140	15,565	17,705	24,861	23,275
Telephone	18,924	6,564	25,488	2,103	2,336	4,439	29,927	28,002
Mobile testing unit	16,422	-	16,422	-	-	-	16,422	10,999
Equipment lease expense	19,782	7,513	27,295	1,715	1,904	3,619	30,914	39,312
Miscellaneous expenses	3,085	2,327	5,412	658	7,518	8,176	13,588	20,823
Conference and training	13,677	9,684	23,361	709	50	759	24,120	5,362
Dues and subscriptions	20,300	10,742	31,042	421	4,328	4,749	35,791	31,637
Advertising	2,368	3,456	5,824	539	820	1,359	7,183	1,931
Credit card fees and bank charges	-	2,184	2,184	63,529	65	63,594	65,778	51,872
Interest	-	-	-	22,215	-	22,215	22,215	6,613
Bad debts	-	-	-	-	20,506	20,506	20,506	(29,533)
Total expenses before depreciation	4,011,184	1,702,808	5,713,992	587,142	654,698	1,241,840	6,955,832	6,161,522
Depreciation	66,142	6,915	73,057	5,991	2,876	8,867	81,924	89,783
Total expenses	\$ 4,077,326	\$ 1,709,723	\$ 5,787,049	\$ 593,133	\$ 657,574	\$ 1,250,707	\$ 7,037,756	\$ 6,251,305

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

Center for Hearing and Communication

Statements of Cash Flows

Year Ended June 30, 2023 (with comparative totals for 2022)

	2023	2022
Cash flows from operating activities		
Changes in net assets	\$ (686,073)	\$ (729,439)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	81,924	89,783
Donated securities	30,969	50,117
Unrealized (gain) loss on investments	(75,768)	794,662
Realized gains on investments	(48,842)	(125,832)
Reduction in carrying amount of lease assets	574,176	-
Beneficial interest in trusts	(106,467)	98,551
Decrease in present value for contribution receivable	(3,252)	(6,040)
Accounts receivable	(105,285)	106,930
Contributions receivable	121,206	180,050
Grants receivable	66,350	(64,566)
Listening device inventory	(30,582)	(1,135)
Prepaid expenses and other assets	5,485	(86,689)
Increase (decrease) in:		
Accounts payable and accrued expenses	121,681	64,487
Accrued vacation payable	(13,835)	3,065
Operating lease liability	(466,892)	-
Deferred revenue	123,430	(114,888)
Deferred rent	-	44,636
Net cash (used in) provided by operating activities	(411,775)	303,692
Cash flows from investing activities		
Assets limited to use	15,715	-
Purchase of investments	(383,281)	(624,211)
Proceeds from sale of investments	363,754	433,060
Purchase of fixed assets	(332,866)	(53,648)
Net cash used in investing activities	(336,678)	(244,799)
Cash flows from financing activities		
Proceeds from line of credit	75,000	-
Proceeds from loan payable	250,500	-
Principal payments of loan payable	(25,955)	(69,068)
Net cash provided by (used in) financing activities	299,545	(69,068)
Net decrease in cash and cash equivalents	(448,908)	(10,175)
Cash and cash equivalents, beginning of year	883,291	893,466
Cash and cash equivalents, end of year	\$ 434,383	\$ 883,291
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 21,715	\$ 6,221

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

Center for Hearing and Communication

Notes to Financial Statements

Year Ended June 30, 2023 (with comparative totals for 2022)

1. Description of Organization

The Center for Hearing and Communication ("CHC") provides a wide range of hearing healthcare services, emotional wellness treatment, and educational support to people of all ages who have a hearing loss, regardless of the ability to pay. CHC provides care to many who are uninsured or underinsured. With offices in New York City and Fort Lauderdale, CHC meets the myriad of services that are needed by individuals who are deaf or hard of hearing. CHC offers the highest level of clinical expertise and state-of-the-art technology. Clinical services that are provided include hearing screenings and evaluations, hearing aid fittings and sales, auditory-oral training to children who are deaf and hard of hearing from infancy through school-age, auditory training and speechreading training for adults, tinnitus retraining therapy, individual and group psychotherapy, and the evaluation and treatment of auditory processing disorders. Educational and community outreach programs include academic remediation and support, out-of-school-time programming, parent workshops, in-service trainings to other professionals, and one-on-one support to anyone affected by hearing loss.

CHC is the sole shareholder of Westside Listening and Learning, Inc. ("WLL") a for-profit corporation established in 2013, which may provide speech and language therapy and education remediation for people with auditory processing disorders and other listening challenges. The activity of WLL which commenced operations in December 2013 is excluded from CHC's financial statements. Neither the revenues and expenses, nor assets and liabilities, are material in relation to CHC taken as a whole.

2. Summary of Significant Accounting Policies

Financial Statement Presentation

The financial statements have been prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. In the statement of financial position, assets are presented in order of liquidity or conversion to cash and liabilities are presented according to their maturity resulting in the use of cash.

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

Net Assets Without Donor Restrictions – Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the "Board") and/or management for general operating purposes. The Board may designate a portion of these net assets for a specific purpose which makes them unavailable for use at management's discretion.

As of June 30, 2023 and 2022, there were \$1,316,137 and \$1,304,897 of net assets with board restrictions, respectively.

Net Assets With Donor Restrictions – Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

Cash and Cash Equivalents

CHC considers all highly liquid financial instruments with maturity dates of three months or less from the date purchased to be cash equivalents, excluding assets whose use is restricted by donors. As of June 30, 2023, cash and cash equivalents with one financial institution exceeded Federal Deposit Insurance Corporation limits of \$250,000 per institution. The total uninsured cash balance as of June 30, 2023 was approximately \$254,000. Management believes that credit risk related to these accounts is minimal based on the historical credit worthiness of this financial institution.

Center for Hearing and Communication

Investments

Investments in money market funds, equity securities and mutual funds with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

Fair Value Measurements

Accounting Standards Codification ("ASC") 820, "Fair Value Measurements and Disclosures", establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that inputs that are most observable to be used when available. Observable inputs are inputs that market participants operating within the same marketplace as CHC would use in pricing CHC's asset or liability based on independently derived and objectively determinable market data. Unobservable inputs are inputs that cannot be sourced from a broad active market in which assets or liabilities identical or similar to those of CHC are traded. CHC estimates the price of any assets for which there are only unobservable inputs by using assumptions that market participants that have investments in the same or similar assets would use as determined by the money managers administering each investment based on best information available in the circumstances. The input hierarchy is broken down into three levels based on the degree to which the exit price is independently observable or determinable as follows:

Level 1 – Valuation based on unadjusted quoted market prices in active markets for identical assets or liabilities. Since valuations are based on unadjusted quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment. Examples include equity securities and publicly-traded mutual funds that are actively traded on a major exchange or over-the-counter market.

Level 2 – Valuation based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices. Examples include corporate bonds (investment grade, high yield), mortgage-backed securities, bank loans, loan commitments, less liquid listed equities, municipal bonds and certain over-the-counter derivatives.

Level 3 – Valuation based on inputs that are unobservable and reflect management's best estimate of what market participants would use as fair value. Examples include limited partnerships and private equity investments.

Allowance for Doubtful Accounts

CHC maintains an allowance for potentially uncollectible accounts. This allowance is set up as a reserve based on the balances in the various aging categories and historical losses experienced relative to those categories, which is included in bad debt expense. When management determines that a receivable is uncollectible, the balance is removed from the receivable balance and is charged against the allowance. Subsequent recoveries of amounts previously written-off are credited directly to revenue.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows.

Listening Device Inventory

Hearing aids are stated at the lower of cost (determined on a first-in, first-out basis) or net realizable value. Purchases of consumer ancillary supplies are considered expensed within the current fiscal year.

Deferred Revenue

CHC received advance payments in connection with fund raising events that occurred after the fiscal year end. Such payments were recorded as deferred revenue until the event has occurred.

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Fixed Assets

Fixed assets are stated at cost, or if donated, at fair market value as of the date of the gift. The cost of fixed assets is depreciated over the estimated useful lives of the assets using the straight-line method. The estimated useful lives of the assets are as follows:

	<u>Years</u>
Scientific equipment	5-10
Furniture, fixtures and equipment	3-10
Mobile unit	10

Leasehold improvements are amortized over the shorter of the lease term or the estimated useful life of the improvement.

Impairment of Long-Lived Assets

CHC follows the provisions of ASC 360-10-35, "Accounting for the Impairment or Disposal of Long-Lived Assets", which requires CHC to review long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. For the years ended June 30, 2023 and 2022 there have been no such losses.

Deferred Rent

CHC recognized rent expense on a straight-line basis, based on the total rental payments due during the lease term. CHC records a deferred rent obligation to reflect the excess of rent expense over payments required according to the term of the lease since its inception.

Use of Estimates

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

Patient Service Revenue, Including Third-Party Reimbursement

CHC accounts for patient service revenue, including third-party reimbursements under "Revenue from Contracts with Customer (Topic 606)".

CHC has a broad base of clients with various types of medical coverage. CHC processes its own patient service claims of Medicare, Medicaid, commercial insurance carriers and others. CHC records revenue when earned based on completed patient service appointments.

Patient service revenue is reported at the amount that reflects the consideration to which CHC expects to be entitled for providing patient care. These amounts are due from patients, third-party payors, and others. Insurance revenue is recorded at published charges with contractual allowances deducted to arrive at net patient services revenue.

Certain income from government agencies is recognized when expenses are incurred under approved contracts. These contracts are primarily budget based and revenue is determined by allowable expenditures in contract periods. Costs are subject to audit by third-party payors and changes, if any, are recognized in the year known.

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Grants

Grants and awards receivable are amounts reimbursable to CHC under terms of agreements with various governmental agencies. Grants are reported as "with donor restrictions" if they are received with purpose restrictions or time considerations as to their use. Accordingly, based on the terms of the grant agreements, certain grants are considered conditional contributions and should not be recognized as revenue until the conditions are met. Revenues from grants are recognized when costs are incurred, or services have been performed and conditions are met. Grants received in advance are recorded as deferred grant revenue, and revenue is deferred until the conditions are met.

Income Taxes

CHC was incorporated in the State of New York and is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has made no provision for income taxes in the accompanying financial statements. In addition, CHC has been determined by the Internal Revenue Service ("IRS") not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the years ended June 30, 2023 and 2022. CHC is no longer subject to audits by the applicable taxing jurisdictions for the periods prior to 2019.

Prior Year Summarized Comparative Information

The financial statements include certain prior year summarized comparative information. With respect to the statement of activities, the prior year information is presented in total, not by net asset class. With respect to the statement of functional expenses, the prior year expenses are presented by expense classification in total rather than functional category. Accordingly, such information should be read in conjunction with CHC's financial statements for the year ended June 30, 2022 from which summarized information was derived.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on an individual basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on time spent by employees and other allocated expenses.

Endowment Funds

The CHC's endowment fund consists of investments that are with and without donor restrictions. Donor restricted endowments are classified as net assets with donor restrictions and board designated endowments are classified as net assets without donor restrictions. CHC follows the requirements of the New York Prudent Management of Institutional Funds Act ("NYPMIFA") as they relate to its contributions with donor restrictions and net assets, effective upon New York State's enactment of the legislation in September 2010. Previously, CHC followed the requirements of the Uniform Prudent Management of Institutional Funds Act of 1972 ("UPMIFA").

This law made significant changes to the rules governing how New York not-for-profit organizations may manage, invest and spend their endowment funds. The new law is designed to allow organizations to cope more easily with fluctuations in the value of their endowments and to afford them greater access to funds needed to support their programs and services in difficult financial times. This should provide some relief to organizations that, due to the recent economic downturn, have found themselves with underwater endowments. It also expands the options available to organizations seeking relief from donor restrictions on funds that have become obsolete, impractical or wasteful.

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The following applies to the endowment fund:

Interpretation of Relevant Law

The Board of Directors of CHC have interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of the interpretation, CHC classifies as net assets with donor restrictions (a) the original value of the gifts donated to the permanent fund, (b) the original value of subsequent gifts to the permanent endowment and (c) 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 investment income earned on the accumulations to the endowment funds with donor restrictions is classified based on donor stipulations as either without donor restrictions or with donor restrictions until the donor-imposed restrictions have been met.

Investment and Spending Policies

CHC has adopted investment and spending policies for endowment assets that attempt to provide a stream of returns that would be utilized to fund various programs while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor restricted funds that CHC must hold in perpetuity. Under this policy, as approved by the Finance Committee and Board of Directors of CHC, the endowment assets are invested in vehicles such as money market funds, fixed income securities, mutual funds, government, and equity securities, as well as certificates of deposit that are intended to produce moderate to high rates of return while assuming a moderate to low level of investment risk.

CHC considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- the duration and preservation of the funds;
- availability of other funding sources;
- general economic conditions;
- the possible effect of inflation and deflation;
- the expected total return from income and the appreciation/depreciation of investments;
- purposes of donor-restricted endowment fund; and
- the investment and spending policies of CHC's endowment investment returns distribution policy, which applies to CHC and allows for expenditures of investment return only at a rate generally not to exceed 6% of the net assets with donor restrictions balance on an annual basis.

Changes in endowment portfolio net assets for the year ended June 30, 2023:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets - beginning of year	\$ 1,304,897	\$ 2,198,145	\$ 3,503,042
Investment income, net	11,240	215,106	226,346
Appropriated for expenditure	-	-	-
Balance, June 30, 2023	\$ 1,316,137	\$ 2,413,251	\$ 3,729,388

At times, certain donor restricted endowment funds may have fair values less than the amounts originally classified and invested as endowment. Invested funds can be impacted by market fluctuations and the judicious use of funds as identified by NYPMIFA.

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As of June 30, 2023, the fair value of net assets with donor restriction invested as endowment was \$2,413,251 while the historical value of the same is \$3,272,185. The difference between the two, \$858,934, is classified as part of net assets with donor restrictions.

Liquidity and Availability

CHC's financial assets available within one year of the statement of financial position date for general and operational expenditures are as follows:

	2023
Financial assets:	
Cash and cash equivalents	\$ 434,383
Investments, at fair value	3,667,243
Accounts receivable less insurance adjustment and allowance for doubtful accounts	249,740
Contributions receivable, net	422,182
Grants receivable	230,094
Beneficial interest in trust	716,183
Financial assets available at year-end	5,719,825
Less:	
Amounts unavailable for general expenditures within one year due to:	
Restricted by donors with purpose or time restrictions	(4,222,681)
Total financial assets available to management for general expenditures within one year	<u>\$ 1,497,144</u>

CHC maintains a policy of structuring its financial assets to be available for its general expenditures, liabilities, and other obligations as they become due. The investments can easily be liquidated when such funds are needed. In the event of an unanticipated liquidity need, CHC could also draw upon the unused portion of its \$250,000 line of credit (see Note 7).

New Accounting Pronouncement

CHC adopted ASU 2016-02, Leases ("Topic 842") as of July 1, 2022, using the effective date transition method per ASU No. 2018-11, whereby entities are allowed to apply the new leases standard at the adoption date and to recognize the cumulative effect of initially applying Topic 842, if any, as an adjustment to net assets at July 1, 2022. Accordingly, all periods prior to July 1, 2022 were presented in accordance with the previous ASC Topic 840 ("Topic 840"), Leases, and no retrospective adjustments were made to the comparative periods presented. The adoption of Topic 842 did not have any impact on CHC's net assets. Finance leases were not impacted by the adoption of Topic 842, as finance lease liabilities and the corresponding ROU assets were already recorded in the statement of financial position under the previous guidance, Topic 840. The adoption of Topic 842 resulted in an increase of \$8,673,750 and \$9,061,035 to total assets and liabilities, respectively from the recording of operating lease right-of-use ("ROU") assets and operating lease liabilities. The adoption did not materially impact CHC's statements of activities or cash flows.

Upon adoption, CHC elected the package of transition practical expedients which allowed CHC to carry forward prior conclusions related to: (i) whether any expired or existing contracts are or contain leases, (ii) the lease classification for any expired or existing leases and (iii) initial direct costs for existing leases. Additionally, CHC elected the practical expedient to not separate lease components from nonlease components for all leases within the portfolio. CHC made an accounting policy election to not record leases with a term of 12 months or less on the accompanying statement of financial position and recognizes related lease payments in the statement of functional expenses on a straight-line basis over the lease term. CHC determines if an arrangement is a lease at inception of a contract.

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Following the adoption of this standard, CHC determines if an arrangement contains a lease at inception based on whether there is an identified asset and whether CHC controls the use of the identified asset throughout the period of use. CHC classifies leases as either financing or operating. CHC has operating leases for office space. Right-of-use ("ROU") assets are recognized at the lease commencement date and represent CHC's right to use an underlying asset for the lease term and lease liabilities represent CHC's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments over the remaining lease term. The present value of lease payments are discounted based on CHC's incremental borrowing rate, when the interest rate implicit in CHC's leases is not readily determinable.

CHC's operating lease ROU assets are measured based on the corresponding operating lease liability adjusted for (i) payments made to the lessor at or before the commencement date, (ii) initial direct costs incurred and (iii) lease incentives under the lease. Options to renew or terminate the lease are recognized as part of our ROU assets and lease liabilities when it is reasonably certain the options will be exercised. ROU assets are also assessed for impairments consistent with CHC's long-lived asset policy.

CHC does not allocate consideration between lease and non-lease components, such as maintenance costs, as CHC has elected to not separate lease and non-lease components for any leases within its existing classes of assets. Operating lease expense for fixed lease payments is recognized on a straight-line basis over the lease term. Variable lease payments for volume-based expenses are not included in the measurement of the ROU assets or lease liabilities and are expensed as incurred. While CHC determined not to separate lease and non-lease components, these payments are based on actual costs, making them variable consideration and excluding them from the calculations of the ROU Asset and lease liability.

3. Financial Instruments and Fair Value

CHC's holdings consist of money market funds, short-term, equity and fixed income securities carried at their fair value that is determined by quoted market prices. Each of the above investments can be liquidated daily. The valuation of the above is based on Level 1 inputs within the hierarchy used in measuring fair value.

Interests in fixed income securities are carried at the stated unit values provided by the investment manager of the funds. The investment manager provides observable detailed information about the underlying securities, all of which are publicly-traded securities (equities, treasuries and bonds). These investments can be liquidated upon maturity date. Given the fact that a small portion of these securities do not have quoted market prices and are auctioned on a quarterly basis, their valuation is based on Level 2 inputs within the hierarchy used in measuring fair value.

CHC's cost and fair value of investments as of June 30, are summarized as follows:

	2023		2022	
	Fair Value	Cost	Fair Value	Cost
Mutual funds:				
International funds	\$ 1,211,987	\$ 1,193,656	\$ 1,170,185	\$ 1,221,649
Stock funds	944,608	388,911	895,550	421,781
Bond funds	1,322,009	1,510,107	1,406,165	1,548,246
Short-term funds	188,639	188,639	82,175	82,715
	<u>\$ 3,667,243</u>	<u>\$ 3,281,313</u>	<u>\$ 3,554,075</u>	<u>\$ 3,274,391</u>

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Below sets forth the table of assets measured at fair value as of June 30, 2023:

	Fair Value Measurement at Reporting Date Using			Balance as of June 30, 2023
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Mutual funds:				
International funds	\$ 1,211,987	\$ -	\$ -	\$ 1,211,987
Stock funds	944,608	-	-	944,608
Bond funds	1,322,009	-	-	1,322,009
Short-term funds	188,639	-	-	188,639
Beneficial interest in trust	-	-	716,183	716,183
	<u>\$ 3,667,243</u>	<u>\$ -</u>	<u>\$ 716,183</u>	<u>\$ 4,383,426</u>

Below sets forth the table of assets measured at fair value as of June 30, 2022:

	Fair Value Measurement at Reporting Date Using			Balance as of June 30, 2022
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Mutual funds:				
International funds	\$ 1,170,185	\$ -	\$ -	\$ 1,170,185
Stock funds	895,550	-	-	895,550
Bond funds	1,406,165	-	-	1,406,165
Short-term funds	82,175	-	-	82,175
Beneficial interest in trust	-	-	609,716	609,716
	<u>\$ 3,554,075</u>	<u>\$ -</u>	<u>\$ 609,716</u>	<u>\$ 4,163,791</u>

During the fiscal years ended June 30, 2023 and 2022, there were no changes to the classification of investments within the fair value hierarchy. There currently is no market in which beneficial interest in trusts trade; therefore, no observable exit price exists for a beneficial interest in trusts.

The following table summarizes the quantitative inputs and assumptions used for items categorized in Level 3 of the fair value hierarchy as of:

June 30, 2023	Financial Assets	Fair Value	Valuation	Unobservable Inputs	Ranges (Weighted
	Beneficial	\$ 716,183	Discounted	Actuarial life	6.42 years
				Discount rate	5.29%
June 30, 2022	Financial Assets	Fair Value	Valuation	Unobservable Inputs	Ranges (Weighted
	Beneficial	\$ 609,716	Discounted	Actuarial life	6.42 years

The following table represents the reconciliation of the beginning and ending balances of CHC's financial assets measured at fair value on a recurring basis using significant unobservable inputs during the year ended June 30:

Center for Hearing and Communication

	2023 Beneficial Interest in Trusts	2022 Beneficial Interest in Trusts
Beginning balance at July 1	\$ 609,716	\$ 708,267
Unrealized appreciation (depreciation)	106,467	(98,551)
Ending balance at June 30	<u>\$ 716,183</u>	<u>\$ 609,716</u>

Investment earnings are comprised of the following for the years ending June 30:

	2023	2022
Realized gains	\$ 48,842	\$ 125,832
Unrealized gain (loss)	105,768	(768,537)
Interest and dividends	101,736	90,001
Less: investment management fees	(30,000)	(26,125)
	<u>\$ 226,346</u>	<u>\$ (578,829)</u>

4. Beneficial Interest in Trusts

CHC was named as a beneficiary in a Charitable Remainder Unitrust (the "Trust"). CHC is not the trustee of the Trust nor is it able to exercise control over assets contributed to the Trust. Under the Trust agreement, life beneficiaries will receive 5% of the fair value of the Trust assets, which consist of publicly available securities, each year for the remainder of their lives. CHC will receive 25% of the remaining assets after the last beneficiary has expired (the "life tenant"). As of June 30, 2023 and 2022, the fair value of net assets held in the Trust amounted to \$3,358,278 and \$3,313,379, respectively.

The present value of the future cash flows is expected to be paid to the life tenants over their estimated lives. In each taxable year of the Trust, the trustee of the Trust shall pay to life tenants a Unitrust amount equal to 5% of the fair value of the assets of the Trust valued as of the first day of each taxable year of the Trust (the "valuation date"). Thus, as the fair value of the Trust fluctuates, so do the annuities payable to the life tenants. As of June 30, 2023 and 2022, the present value of future payments due to the life tenants amounted to \$2,864,728 and \$2,438,864, respectively.

Since CHC is not the trustee of the Trust nor is it able to exercise control over the assets, CHC has recorded the expected amount due from the Trusts as "Beneficial interest in trusts" on the statement of financial position which was \$716,183 and \$609,716 as of June 30, 2023 and 2022, respectively.

5. Contributions Receivable, Net

The net present value of contributions receivable was calculated using a discount rate equal to the risk-free interest rate, which is the U.S. Treasury note interest rate in effect at the time contributions are made and equal in duration to the length of time that the contribution is expected to be paid over.

The following represents future payments due as of June 30:

	2023	2022
Amounts due:		
Within one year	\$ 370,945	\$ 153,700
Within two to five years, net of present value discount of \$3,688 for 2023 and \$6,940 for 2022	51,237	386,436
Net present value of contributions receivable	<u>\$ 422,182</u>	<u>\$ 540,136</u>

For the years ended June 30, 2023 and 2022, the net present value blended discount rate was 3.00% for both years.

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6. Fixed Assets, Net

Fixed assets, net, stated at cost, consists of the following at June 30:

	2023	2022
Leasehold improvements	\$ 1,006,654	\$ 1,006,654
Scientific equipment	805,098	775,355
Furniture, fixture and equipment	317,299	313,349
Mobile units	486,302	187,340
Total fixed assets	2,615,353	2,282,698
Less: accumulated depreciation and amortization	(2,193,762)	(2,112,049)
Fixed assets, net	\$ 421,591	\$ 170,649

7. Line of Credit

In February 2021, CHC entered into a \$200,000 line of credit with a financial institution that was to expire in February 2023. In February 2023, the line of credit was renewed with an increased credit facility of \$250,000 and terminates on February 27, 2024. Interest payments on all unpaid principal are due on a monthly basis. Interest is charged at the bank's prime rate (8.25% at June 30, 2023) plus .25%. The line of credit is collateralized by all business assets of CHC. Outstanding borrowings under the line at June 30, 2023 and 2022 amounted to \$75,000 and \$-, respectively.

8. Loans Payable

On November 1, 2022, CHC entered into a loan agreement with a financial institution for a total amount of \$250,500. The loan requires monthly payments of \$4,912, which includes interest, based on an amortization of a 5-year loan at a fixed annual interest rate of 6.59%, until its maturity on November 1, 2027. The loan is collateralized by all business assets of CHC. As of June 30, 2023, the loan payable outstanding was \$225,335.

On July 9, 2019, CHC entered into a loan agreement with a financial institution for a total amount of \$42,633. The loan requires monthly payments of \$1,297, which includes interest, based on an amortization of a 3-year loan at a fixed annual interest rate of 5.99%, until its maturity on August 9, 2022. The loan is collateralized by all business assets of CHC. The loan was fully repaid as of its maturity date. For the years ended June 30, 2023 and 2022, the loan payable outstanding was \$- and \$790, respectively.

Principal repayments of the loan balance are as follows:

Year Ending June 30,	
2024	\$ 45,576
2025	48,536
2026	51,833
2027	55,354
2028	24,036
	<u>\$ 225,335</u>

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9. Net Assets With Donor Restrictions

Net assets with donor restrictions as of June 30, are restricted for the following purposes or periods as follows:

	2023	2022
Donor restricted endowments subject to CHC's spending policy and appropriation:		
General Support	\$ 1,699,657	\$ 1,699,657
Various Program Purposes	1,572,528	1,572,528
Total donor restricted endowments subject to CHC's spending policy and appropriation	<u>3,272,185</u>	<u>3,272,185</u>
Subject to expenditure for specified purpose or time:		
Donor Imposed Time Restrictions	716,183	609,716
Audiology and BHTC Services	530,793	397,250
Children and Adult Communication Services	368,500	594,900
Center for Hearing and Aging	-	202,500
Investment Income	(858,934)	(1,074,040)
Communication Outreach	29,500	15,500
Teleintervention	124,454	207,500
IT Infrastructure	40,000	55,000
Total subject to expenditure for specified purpose or time	<u>950,496</u>	<u>1,008,326</u>
Total net assets with donor restrictions	<u>\$ 4,222,681</u>	<u>\$ 4,280,511</u>

The amounts of net assets with donor restrictions released from restrictions during the year ended June 30, are as follows:

	2023	2023
Center for Hearing and Aging	\$ 202,500	\$ 100,000
Children and Adult Communication Services	276,400	360,750
IT Infrastructure	15,000	30,000
Communication Outreach	57,500	48,750
Audiology and BHTC Services	432,377	250,700
Teleintervention	119,926	120,000
	<u>\$ 1,103,703</u>	<u>\$ 910,200</u>

10. Lease

CHC leases programming and office space in New York and Florida under non-cancelable operating leases, expiring in December 2034 and November 2029, respectively. CHC adopted ASC 842 on July 1, 2022, using the modified retrospective transition method. Accordingly, operating lease Right of Use Assets and lease liabilities were recognized at commencement date based on the present value of minimum lease payments over the remaining lease term. The minimum lease payments include base rent payments. As the implicit rate CHC's leases is unknown, CHC uses the practical expedient available to use the risk-free rate at the lease commencement date in determining the present value of future lease payments. Operating lease expenses are recognized on a straight-line basis over the lease term.

Center for Hearing and Communication

Supplemental information as of June 30, 2023

Weighted average remaining lease term	11.13 years
Weighted average discount rate (risk-free rate)	3.10%

The maturities of lease liabilities as of June 30, 2023 are as follows:

2024	\$	795,845
2025		811,033
2026		854,594
2027		898,957
2028		916,067
Thereafter		5,923,368
Total lease payments		10,199,864
Less: interest		(1,670,235)
Total lease liability	\$	<u>8,529,629</u>

Occupancy expense for the years ended June 30, 2023 and 2022 was \$936,878 and \$828,902, respectively.

In lieu of a cash security deposit for the New York office, CHC had provided the premises' landlord with an irrevocable letter of credit in the sum of \$250,000 that is secured by a savings account and certificates of deposit, presented in the statement of financial position as "Assets limited to use".

Sales Commitment

On December 2020, CHC has entered into a 5 year sales agreement with Oticon. In return for meeting certain annual sales milestones defined by Oticon, CHC will receive a reduction in product costs. If annual sales milestones are not met, CHC will repay a pro-rated percentage of the discount advance and a fee of \$7,000 in lieu of interest and costs in connection with this agreement. The reduction to the cost of goods sold will be reported in congruence with the portion of the sales commitment met.

11. Retirement Plans

CHC sponsors two retirement plans: a 401(a) profit-sharing plan and a 403(b) plan. The 401(a) profit-sharing plan and 403(b) plan are available to all employees who have completed 1,000 hours of service in one year and have attained the age of 21. For the years ended June 30, 2023 and 2022, \$65,537 and \$- of employer contributions were made, respectively. The 403(b) plan is available for employee contributions only.

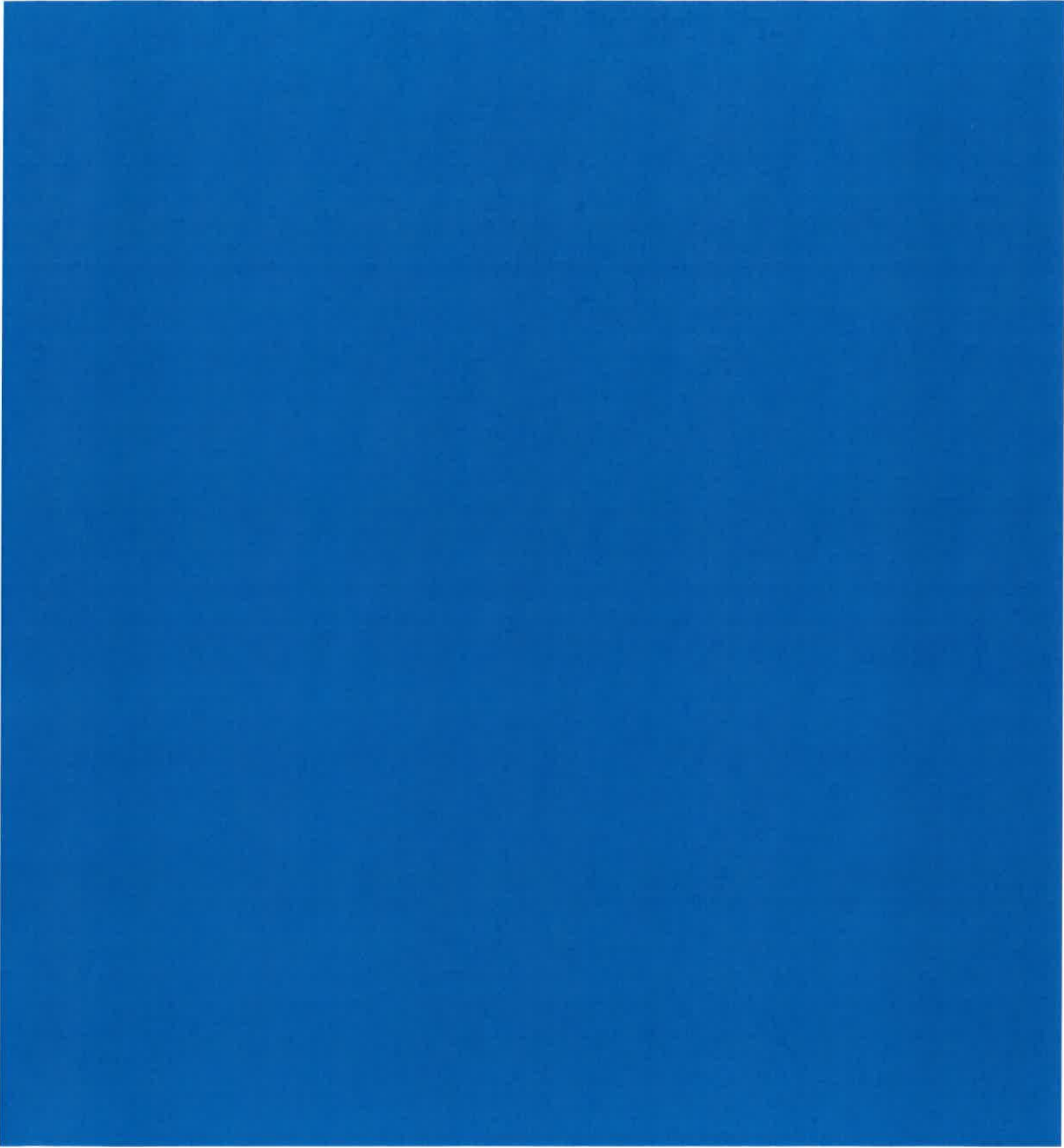
12. Subsequent Events

CHC has evaluated subsequent events through October 20, 2023, the date the financial statements were available for issuance.

Center for Hearing and Communication

Broward County Supplemental Information

Funding Source	Grant Number	Total Grant	Grant Receivable July 1, 2022	Grant Revenues	Grant Expenditures	Reimbursable Grant Expenditures	Cash Received	Grant Receivable June 30, 2023
Broward County								
Behavioral Health Counseling Children	22-CP-CSA-7660-01	\$ 105,595	\$ -	\$ 46,741	\$ 46,741	\$ 46,741	\$ 43,885	\$ 2,855
Behavioral Health Counseling Children	22-CP-CSA-7660-01	165,595	8,646	27,728	27,728	27,728	36,374	-
Health Literacy	22-CP-HCS-7660-HL-01	90,600	7,305	107,583	107,583	107,583	105,633	9,255
Mental Health Counseling Adult	20-CP-HCS-8231-01	225,773	-	168,948	168,948	168,948	151,733	17,215
Mental Health Counseling Adult	20-CP-HCS-8231-01	145,773	39,791	31,299	31,299	31,299	71,090	-
			<u>\$ 55,742</u>	<u>\$ 382,299</u>	<u>\$ 382,299</u>	<u>\$ 382,299</u>	<u>\$ 408,716</u>	<u>\$ 29,325</u>



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CINCINNATI OH 45999-0038

In reply refer to: 0248188044
May 08, 2019 LTR 4168C 0
13-1624127 000000 00

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BODC: TE

CENTER FOR HEARING AND
COMMUNICATION
% DR LORI HANIN
50 BROADWAY 6TH FLOOR
NEW YORK NY 10004

007556

Employer ID number: 13-1624127
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Apr. 29, 2019, about your tax-exempt status.

We issued you a determination letter in February 1935, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

OFFICERS AND BOARD OF DIRECTORS 07/2023

Heather Bogdanoff Baker, Ph.D.

President

2008

Steven R. Peikin, Partner, Sullivan & Cromwell LLP

Executive Vice President

2004

Jeffrey M. Cohen, Senior Vice President at Zywave

Vice President

2000

Lee Adasko, Partner, Barash, Friedman, Friedberg & Adasko

Treasurer

2001

Glen Popick, Head of Commodities Engineering, Citadel

Recording Secretary

2004

Ellen S. Berelson, Ph.D., President, Theodore H. Barth Foundation, Inc.

Officer

2000

Pedro Escudero, Founder, CIO & CEO, DOMA Perpetual Capital Management

Officer

2019

Christopher V. Albanese, President, Albanese Organization, Inc.

2003

Barry G. Felder, Esq., Partner, Foley & Lardner LLP

1997

Barbara Ginsburg Shapiro

2013

James S. Gold, Investment Banker

1995

Paul E. Hammerschlag, MD, Retired Otologist/Neurotologist, Dept. of Otolaryngology, NYU School of Medicine

1995

Jill M. Harkavy-Friedman, Ph.D., Senior Vice President of Research, American Foundation for Suicide Prevention
2013

Donald M. Itzkoff, Esq.; Chief Policy Officer, Patriot Rail Company LLC and Patriot Port Holdings LLC
2009

Joseph R. LaBato, Retired Banking Executive
1993

Daily Lambert
2006

Victoria Lamberth, Co-Founder, ZenFi Networks
2021

Jamie Magid
2015

Patricia McCann, Retired Radio Broadcaster, WINS Radio
1975

Shannah Miller, Vice President of Marketing, Fathom Events
2007

Ronald L. Nurnberg, Managing Partner, Kane Kessler, P.C.
1998

Victoria Blau Orlin, Architect
2019

Gary D. Ricker, Jr., Executive Vice President, Branch Manager AmWINS Brokerage of New York
2009

Arlene Romoff, Community Activist & Author
1999

Helene Rosenthal
2018

Yaron Schwartz, Security Consultant
2009

Kathryn A. Schwerin, Real Estate Investment – Self Employed
1999

John M. Scopaz, President, JMS Associates
1988

Ed Wentzheimer, Managing Director and Wealth Manager, First Republic in New York
2016

Charles H. Winkler, Partner/Chief Operating Officer, Hudson Bay Capital Management
2021

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1209

Date Submitted: 5/9/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town’s residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbs-fl.gov.

Organization Information

Organization Name*

Dr. Stanley and Pearl Goodman Jewish Family Services of Broward County

Address*

5890 Pine Island Rd #201

City*

Davie

State*

Florida

Zip Code*

33328

Contact Person*

Sandra Ala

Title*

Chief Operating Officer

Phone Number*

7862022695

Email*

sala@jfsbroward.org

Federal Identification Number (FIN)*

59-0995106

DUNS*

073578752

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

CH196

Request Information**Project/Program Name***

Goodman Jewish Family Service Financial Assistance Program

Requested Funding Amount*

15,000

Project/Program Details**Briefly describe your organization***

At Goodman Jewish Family Services (JFS), our mission is to empower individuals, fortify families, and safeguard the vulnerable by providing exceptional social services rooted in Jewish values. We strive to enhance the quality of life for all community members, irrespective of race, religion, ethnic background, sexual orientation, or gender identity, by delivering compassionate and inclusive support. JFS programs provide comprehensive psychological services, counseling, food, financial assistance, resources and referrals to Individuals and families, and seniors.

Explain the objectives of your project*

JFS is dedicated to providing vital social services to our community, particularly focusing on seniors. We offer financial assistance to Broward residents facing financial setbacks, irrespective of their race, religion, culture, or sexual orientation. Our services extend to families undergoing financial strain due to various circumstances such as job loss, health care issues, or other emergent situations. A significant portion of our clientele comprises the elderly, homebound individuals, and those living on fixed incomes.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

Program Details 2024.pdf

Optional file upload.

Target Population

Define the target population for your project*

GJFS Financial Assistance program serves families and individuals in Broward County who are experiencing financial needs including eviction, homelessness, and utility shut-offs. The target population includes the most vulnerable members of our community, in particular, those with emergent financial needs, seniors 55+, the unemployed, and those with disabilities. We estimate we will provide financial assistance to 30 Lauderdale-by-the-Sea residents.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

For the Financial Assistance Program, we measure the following on an ongoing basis:
How many calls we receive for financial assistance
Number of clients who receive financial assistance per month
Number of individuals impacted in the household
Total dollar amount in financial assistance provided per month
What was the financial assistance (rent, mortgage, utilities, medical needs, etc.)
Demographics of the clients served (age, sex, race, ethnicity, current city of residence)

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Sandra

Last Name*

Ala

Title*

Chief Operating Officer

Date*

5-9-24

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

Form 990 Return of Organization Exempt from Income Text*

Goodman JFS tax exempt.pdf

Organization Annual Budget*

Copy of FY 2024 Budget (002).pdf

Audited Financial Statement*

Dr. Stanley and Pearl Goodman JFS of Broward County Inc. and Affiliates - 06.30.23 FS - Final.pdf

501(C)(3) Determination Letter*

JFS - 501 3c Tax Exempt letter.pdf

Board of Directors List*

GJFS Board of Directors - 2023-2024.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.



Program Details

The Goodman Jewish Family Services (GJFS) Financial Assistance Program serves families and individuals in Broward County who are experiencing emergency financial needs including eviction, homelessness, and utility shut-offs. The target population includes the most vulnerable members of our community, in particular, those with emergent financial needs, seniors 55+, the unemployed, and those with disabilities.

The GJFS Financial Assistance program is a core service provided by the agency for the Broward community. For families struggling with economic challenges, the program provides a combination of centralized intake, financial assistance, and information and referrals. Typically, this is the first touchpoint for families in need, and it is oftentimes the lifeline for assessment and referrals to behavioral health, domestic violence supports, food, and clothing. With 73% of our clients requesting assistance for rent or mortgage payments, many of whom are seniors, we have been inundated with COVID-related emergencies requiring higher than usual funding levels for multiple needs per client. Case managers work with clients to determine program eligibility. The financial assistance case managers focus on assessing needs, providing financial assistance for the emergent need, and other JFS services and community resources through referrals and advocacy. On-going financial assistance is determined on a case-by-case basis. The financial assistance case managers also assist with contacting other social services and helping to apply for support from other appropriate resources (i.e., Medicaid, Meals on Wheels, etc.).

GJFS receives thousands of calls for help from our community. We were able to provide over \$750,000 in emergency financial assistance last year. This was significantly less than the prior year due to reduced funding allocations. The City of Lauderdale-by-the-Sea is home to a large population of people that GJFS directly serves.

1. **GOAL:** GJFS will provide relevant information and referrals by assessing and verifying clients' needs.
 - **Measurable Outcome:** 100% of callers will be assessed through our Centralized Intake department.
 - **Measurable Outcome:** 100% of callers will either become JFS clients or, if not eligible for JFS services, will be provided with basic information/referrals to other service providers as appropriate.
2. **GOAL:** GJFS will make all efforts to alleviate each client's immediate or pending crises, to avoid loss of basic needs such as housing, food, medication, and utilities.
 - **Measurable Outcome:** GJFS will provide financial assistance to eligible GJFS clients within three business days.
 - **Measurable Outcome:** Case Managers will provide direct intervention on utility shut-offs or home evictions to prevent homelessness.

IRS Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256410411
Oct. 13, 2020 LTR 4168C 0
59-0995106 000000 00

00015272
BODC: TE

DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 SPINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

Employer ID number: 59-0995106
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 05, 2020, about your tax-exempt status,

We issued you a determination letter in January 1963, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(c)(1)(A).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(c)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

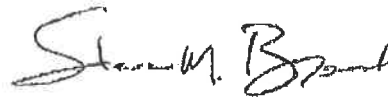
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DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 SPINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time),

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Steve M. Brown". The signature is fluid and cursive, with the first name "Steve" and last name "Brown" clearly distinguishable.

Steve M. Brown, Operations Manager
Operations 3-CIN

GOODMAN JEWISH FAMILY SERVICES
Proposed Budget FY2024

		BUDGET
		Proposed 2024
<u>INCOME</u>		
PROGRAM FEES		
PROGRAM FEE INCOME		647,000
<i>Total Program Fees</i>		647,000
FUNDRAISING		
INDIVIDUAL DONATIONS		648,500
CORPORATE DONATIONS		374,218
TRIBUTE CARDS		-
EVENT INCOME		439,001
FOUNDATION INCOME		-
JEWISH FED OF BROWARD MATCH		-
<i>Total Fundraising</i>		1,461,719
GRANTS		
CLAIMS CONFERENCE GRANT INCOME		25,877,943
GRANT INCOME		2,460,691
JEWISH FEDERATION OF BROWARD		623,000
JFS FOUNDATION		2,122,103
<i>Total Grants</i>		31,083,737
OTHER INCOME		
INKIND DONATIONS		1,100,000
INVESTMENT INCOME		-
MISCELLANEOUS INCOME		-
		1,100,000
	<i>TOTAL INCOME</i>	34,292,456
<u>EXPENSES</u>		
PERSONNEL RELATED COSTS		
PAYROLL EXPENSES		5,449,171
FRINGE BENEFITS		1,159,796
STAFF RELATED EXPENSES		183,989
<i>Total Personnel Related Costs</i>		6,792,956
PROGRAM COSTS		

CLIENT ASSISTANC& PROGRAM COSTS	24,878,910
<i>Total Program Costs</i>	24,878,910
FUNDRAISING AND MARKETING COSTS	
MARKETING AND PROMOTIONAL	155,753
FUNDRAISING & EVENT EXPENSE	148,275
<i>Total Fundraising and Marketing</i>	304,028
PROGRAM ADMINISTRATION	
RENT AND OCCUPANCY COSTS	282,315
OFFICE EXPENSES	159,522
TECHNOLOGY	215,189
INSURANCE EXPENSES	209,011
<i>Total Administration</i>	866,036
PROFESSIONAL FEES AND OTHER	
PROFESSIONAL FEES	232,163
OTHER EXPENSES	118,363
ALLOCATION	-
<i>Total Professional Fees and Other</i>	350,525
INKIND EXPENSES	
INKIND EXPENSES	1,100,000
	1,100,000
<i>TOTAL EXPENSES</i>	34,292,455
<i>Excess(Deficiency) of Revenue Over Expenses</i>	0

**Dr. Stanley and Pearl Goodman JFS
of Broward County, Inc. and
Affiliates**

**Consolidated Financial Statements and
Report Required by Government Auditing
Standards
Years Ended June 30, 2023 and 2022**

The report accompanying these financial statements was issued by
BDO USA, P.C., a Virginia professional corporation, and the U.S. member of
BDO International Limited, a UK company limited by guarantee.



**Dr. Stanley and Pearl Goodman JFS of Broward County, Inc.
and Affiliates**

Consolidated Financial Statements and Report Required by Government
Auditing Standards
Years Ended June 30, 2023 and 2022

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates

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Tel: 561-909-2100
Fax: 561-392-3265
www.bdo.com

225 N.E. Mizner Boulevard, Suite 685
Boca Raton, FL 33432

Independent Auditor's Report

Board of Directors

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates
Davie, Florida

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates (collectively the "Organization"), a Florida non-profit organization, which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2023 and 2022, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Adoption of New Accounting Pronouncement

As discussed in Notes 2 and Note 17 to the consolidated financial statements, on July 1, 2022, the Organization adopted Financial Accounting Standards Board ("FASB") Accounting Standards Codification 842, *Leases* ("ASC 842"). Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

February 28, 2024
Boca Raton, Florida

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Statements of Financial Position

<i>June 30,</i>	2023	2022
Assets		
Cash and cash equivalents	\$ 6,605,851	\$ 5,305,795
Investments at fair value	20,692,535	15,142,529
Receivables:		
Employee retention credits receivable	1,329,078	-
Grants and other receivables	536,488	4,337,676
Program service receivables, net	108,643	288,209
Pledges receivable, net	249,224	581,716
Prepaid expenses and other assets	169,324	465,830
Operating lease right-of-use assets, net	1,503,097	-
Property and equipment, net	481,719	388,153
Total Assets	31,675,959	26,509,908
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	3,305,277	2,510,709
Refundable advances	-	1,089,613
Operating lease liabilities	1,528,384	-
Total Liabilities	4,833,661	3,600,322
Net Assets		
Without donor restrictions		
Unrestricted	19,333,149	16,179,808
Board designated	81,272	79,160
Total without donor restrictions	19,414,421	16,258,968
With donor restrictions	7,427,877	6,650,618
Total Net Assets	26,842,298	22,909,586
Total Liabilities and Net Assets	\$ 31,675,959	\$ 26,509,908

See Organization's notes to the consolidated financial statements.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Statements of Activities

Years Ended June 30,	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support						
Claims Conference grants	\$ 24,071,187	\$ -	\$ 24,071,187	\$ 22,516,115	\$ -	\$ 22,516,115
Public support and other (includes contributions of non-financial assets of \$888,772 and \$528,784, respectively)	2,462,541	457,371	2,919,912	2,444,304	475,869	2,920,173
United Jewish Community of Broward County, Inc. allocation, grants and contributions	733,429	-	733,429	1,198,574	-	1,198,574
Governmental and other grants	1,988,398	-	1,988,398	700,243	118,764	819,007
Program service fees, net	1,978,953	-	1,978,953	2,142,588	-	2,142,588
Employee retention credits and interest	1,927,607	-	1,927,607	-	-	-
Investment income (loss), net	1,043,654	623,555	1,667,209	(1,264,209)	(606,540)	(1,870,749)
Net assets released from restrictions	303,667	(303,667)	-	116,055	(116,055)	-
Total Revenues and Other Support	34,509,436	777,259	35,286,695	27,853,670	(127,962)	27,725,708
Expenses						
Program services	28,761,285	-	28,761,285	24,874,026	-	24,874,026
Supporting services						
Management and general	2,291,564	-	2,291,564	2,279,895	-	2,279,895
Fundraising	301,134	-	301,134	331,708	-	331,708
Total Expenses	31,353,983	-	31,353,983	27,485,629	-	27,485,629
Change in Net Assets	3,155,453	777,259	3,932,712	368,041	(127,962)	240,079
Net Assets, beginning of year	16,258,968	6,650,618	22,909,586	15,890,927	6,778,580	22,669,507
Net Assets, end of year	\$ 19,414,421	\$ 7,427,877	\$ 26,842,298	\$ 16,258,968	\$ 6,650,618	\$ 22,909,586

See Organization's notes to the consolidated financial statements.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Statement of Functional Expenses

<i>Year Ended June 30, 2023</i>	Program Services	Supporting Services			Total Expenses
		Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 14,632,207	\$ 1,265,987	\$ 199,773	\$ 1,465,760	\$ 16,097,967
Employee benefits and related costs	2,203,346	294,546	28,382	322,928	2,526,274
Direct assistance to claims conference clients	6,000,275	-	-	-	6,000,275
Direct assistance to other program clients	2,482,430	-	-	-	2,482,430
Rent - premises	301,797	23,416	5,355	28,771	330,568
Insurance	423,882	38,326	7,345	45,671	469,553
Advertising and marketing	192,055	5,715	4,660	10,375	202,430
Printing	13,278	1,901	2,082	3,983	17,261
Conferences, meetings and training	21,858	6,844	741	7,585	29,443
Dues and subscriptions	25,766	21,638	2,466	24,104	49,870
Contract services	504,028	20,215	-	20,215	524,243
Professional fees	451,653	165,619	25,667	191,286	642,939
Office	290,124	34,270	20,893	55,163	345,287
Travel and automobile	39,301	6,569	154	6,723	46,024
Postage and delivery	16,243	3,208	2,239	5,447	21,690
Telephone and internet	67,641	5,633	402	6,035	73,676
In-kind expenses	888,772	-	-	-	888,772
Depreciation and amortization	63,531	76,543	-	76,543	140,074
Interest expense	-	10,330	-	10,330	10,330
Other	143,098	310,804	975	311,779	454,877
Total Expenses	\$ 28,761,285	\$ 2,291,564	\$ 301,134	\$ 2,592,698	\$ 31,353,983

See Organization's notes to the consolidated financial statements.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Statement of Functional Expenses

<i>Year Ended June 30, 2022</i>	Program Services	Supporting Services			Total Expenses
		Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 13,639,752	\$ 1,385,155	\$ 199,357	\$ 1,584,512	\$ 15,224,264
Employee benefits and related costs	2,086,314	346,126	48,708	394,834	2,481,148
Direct assistance to claims conference clients	4,710,013	-	-	-	4,710,013
Direct assistance to other program clients	1,518,329	-	-	-	1,518,329
Rent - premises	284,220	23,934	13,972	37,906	322,126
Insurance	335,313	34,350	6,045	40,395	375,708
Advertising and marketing	160,179	8,320	-	8,320	168,499
Printing	13,834	2,216	2,902	5,118	18,952
Conferences, meetings and training	1,060	2,710	1,305	4,015	5,075
Dues and subscriptions	39,556	22,942	6,067	29,009	68,565
Contract services	488,560	24,033	-	24,033	512,593
Professional fees	419,139	243,457	37,366	280,823	699,962
Office	343,558	47,129	6,992	54,121	397,679
Travel and automobile	32,415	10,215	245	10,460	42,875
Postage and delivery	21,034	4,125	1,663	5,788	26,822
Telephone and internet	81,070	6,771	2,011	8,782	89,852
In-kind expenses	528,784	-	-	-	528,784
Depreciation and amortization	39,634	76,990	-	76,990	116,624
Interest expense	-	11,681	-	11,681	11,681
Other	131,262	29,741	5,075	34,816	166,078
Total Expenses	\$ 24,874,026	\$ 2,279,895	\$ 331,708	\$ 2,611,603	\$ 27,485,629

See Organization's notes to the consolidated financial statements.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Statements of Cash Flows

<i>Years Ended June 30,</i>	2023	2022
Cash Flows from Operating Activities:		
Change in net assets	\$ 3,932,712	\$ 240,079
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	140,074	116,624
Bad debt expense	30,451	-
Non cash lease expense	232,471	-
Net realized/unrealized gains on investments	(1,324,851)	1,976,291
Impairment of intangible	297,905	-
Accretion of discount on pledge receivable	(11,240)	(13,276)
Change in operating assets and liabilities:		
(Increase) decrease in:		
Employee retention credit receivable	(1,329,078)	-
Grants and other receivables	3,801,188	(3,829,714)
Program service and pledge receivables	492,847	(238,450)
Prepaid expenses and other assets	(1,399)	3,434
Increase (decrease) in:		
Accounts payable and accrued expenses	794,568	547,293
Deferred revenue	(1,089,613)	793,580
Operating lease liabilities	(207,184)	-
Net Cash Provided by (Used In) Operating Activities	5,758,851	(404,139)
Cash Flows from Investing Activities:		
Purchases of property and equipment	(233,640)	(97,794)
Proceeds from the sale of investments	7,252,100	6,113,054
Purchases of investments	(11,477,255)	(6,345,613)
Net Cash (Used in) Investing Activities	(4,458,795)	(330,353)
Net Increase (Decrease) in Cash and Cash Equivalents	1,300,056	(734,492)
Cash and Cash Equivalents, beginning of year	5,305,795	6,040,287
Cash and Cash Equivalents, end of year	\$ 6,605,851	\$ 5,305,795
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	\$ -	\$ 11,681
Supplemental Disclosure of Non-Cash Financing And Investing Activities:		
Additions to ROU assets obtained from operating leases	\$ 1,735,568	\$ -

See Organization's notes to the consolidated financial statements.

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates

Consolidated Notes to Financial Statements

1. Nature of Organization

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. ("JFS" and, together with its affiliates, the "Organization") is a not-for-profit organization incorporated in the State of Florida in January 1963, to provide various services, primarily to the members of the Jewish community in Broward County, Florida. The services include counseling, care management, and financial assistance to those in need.

On April 8, 2014, Jewish Family Services of Broward Foundation, Inc. (the "Foundation") was formed as a separate fundraising entity to raise and distribute funds for the benefit of JFS to further provide for the advocacy and resources for Jewish Family Services in Broward County. The Foundation was organized as a non-profit organization under the provisions of Chapter 617 of the Florida Statutes.

Jewish Family Home Care, Inc. ("JFHC"), was formed on March 18, 2015 as a separate 501(c)(3) non-profit organization to provide home care and housekeeping services to members of the senior community living in Broward County, Florida. On March 20, 2019, the JFHC acquired 100% interest in Nursing Plus of Broward, LLC ("Nursing Plus Broward"). Nursing Plus Broward is a Medicare Certified Home Health Agency (Note 16).

2. Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The consolidated financial statements include the accounts of JFS, JFHC, the Foundation, and Nursing Plus Broward, which are under economic and financial controlling interests and collectively referred to as the Organization. All intercompany balances and transactions have been eliminated in the accompanying consolidated financial statements.

The consolidated financial statements are prepared using the accrual basis of accounting under accounting principles generally accepted in the United States of America ("U.S. GAAP"). In the consolidated statements of financial position, assets are presented in order of liquidity or conversion to cash and liabilities are reflected of their maturity resulting in the use of cash, respectively.

Net assets and revenues, expenses, gains, and losses are classified based on the existence of donor-imposed or time restrictions as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of trustees.

Net assets with donor restrictions - Net assets subject to explicit donor-imposed restrictions such as time and/or purpose restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Consolidated Statements of Activities.

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Consolidated Notes to Financial Statements

Cash and Cash Equivalents

Cash and cash equivalents include cash held in checking and money market accounts with maturities of three months or less unless they are included within Investments.

Investments at Fair Value

Investments are primarily comprised of equities and money market funds. Investments are carried at fair value determined by quoted market values. Investment gains and losses (including gains and losses on investments, interest, and dividends) are included in the Consolidated Statements of Activities. Investment gains restricted by a donor are reported as increases in donor restricted net assets unless the restrictions are met (either by passage of time or use) in the reporting period in which the income and gains are recognized.

Pledges Receivable, Net

Pledges receivables consist of unconditional promises to give and recorded when the promises to contribute are made. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in more than one year are discounted using a market rate of return and are recorded at net present value.

Pledges determined to be uncollectible during the year in which such pledges are received are shown as a reduction of contributions. Pledges determined to be uncollectible subsequent to the year in which such pledges are received are charged to the allowance for uncollectible pledges. The allowance for uncollectible pledges is based on the Organization's historical pledge collection experience and management's evaluation of other pertinent factors. Account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. As of June 30, 2023 and 2022, the Organization believes all pledges were collectible and therefore there was no allowance for doubtful accounts.

Grants and Other Receivables

Grants and other receivables represent amounts due to the Organization from the Claims Conference, federal, state, and local governments for services rendered under contractual obligations and grants from corporations and foundations. All outstanding grants receivable are expected to be collected within one year and are considered collectible and an allowance for uncollectible amounts was not recorded.

Program Service Receivables, Net

Program service receivables consist of amounts due under discounted fee-for-service contracts with patients and third-party payers, such as insurance companies, self-insured employers, and government-sponsored health care programs.

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Consolidated Notes to Financial Statements

The fee-for-service receivables of approximately \$113,000 and \$313,000 at June 30, 2023 and 2022, respectively, are presented net of contractual adjustments and an estimated allowance for doubtful accounts of approximately \$4,000 and \$25,000 for each of the years ended June 30, 2023 and 2022, respectively. Contractual adjustments result from the difference between customary charges for services performed, including withholding provisions, and reimbursement by government sponsored healthcare programs and insurance companies for such services. Management reviews the collectability of receivables and assesses the need for an allowance for doubtful accounts based on the Organization's receivable collection experience and management's evaluation and pertinent factors. Account balances are charged off against the allowance after all commercially reasonable means of collection have been exhausted and potential for recovery is considered remote.

Property and Equipment, Net

Property and equipment are recorded at cost when purchased or, if contributed, are recorded at the fair value at the time of the contribution. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. The Organization's capitalization policy requires individual assets to be capitalized if the original cost exceeds \$1,000. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the assets. Construction in progress is recorded at cost until completion when it is then depreciated over the estimated useful lives of the assets.

The estimated lives used in determining depreciation and amortization are:

Leasehold improvements	Shorter of estimated useful life or term of lease
Furniture and equipment	7 years
Computer equipment	3 years
Vehicles	7 years

Impairment of Long-Lived Assets

The carrying value of long-lived assets is reviewed if the facts and circumstances, such as significant declines in the revenues, earnings or cash flows or material adverse changes in the business climate, indicate that they may be impaired. If any impairment in the value of the long-lived assets is indicated, the carrying value of the long-lived assets is adjusted to reflect such impairment based on the fair value of the impaired assets or estimate of fair value based on discounted cash flows.

Prepaid Expenses and Other Assets

Prepaid expenses and other assets consist primarily of expenses for a Medicare License (Note 16), prepaid insurance, and prepaid rent.

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Consolidated Notes to Financial Statements

Refundable Advances

Grant funding received in advance of related conditions being met and program fees collected in advance of services being provided are recorded as refundable advances at year end.

Revenue Recognition - Public Support

The Organization records unconditional promises to give as contribution revenue when cash, securities, other assets or an unconditional promise to give is received. Transfer of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions. Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a barrier and a right of return. Conditional contributions are not recognized as revenue until all donor-imposed barriers are overcome or explicitly waived by the donor. Barriers may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the Organization fails to overcome one or more barriers. Assets received before the barrier is overcome are accounted for as refundable advances. The Organization recognizes Grant and contract revenue when the allowable costs, as defined by the individual grant or contracts, are incurred and/or the unit of service has been performed.

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets but are less specific than donor-imposed conditions. Contributions are considered to be available for general operations of the Organization unless specifically restricted by the donor. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations about the use of the donated assets, or if they are designated as support for future periods.

Federation Allocation and Grants

The Organization receives support from the United Jewish Community of Broward County, Inc. ("Federation"). For the years ended June 30, 2023 and 2022, the Organization received support in the amount of approximately \$733,000 and \$1,199,000, respectively, and it is reflected within the Consolidated Statements of Activities as "United Jewish Community of Broward County, Inc. allocation" and "United Jewish Community of Broward County, Inc. allocations, grants and contributions". It is the opinion of management that these promises are conditional and, therefore, are not reported as either a receivable or revenue in these consolidated financial statements.

Program Service Fee Revenue

Reciprocal transfers in which each party receives and sacrifices goods or services with approximate commensurate value are recognized as exchange transactions. The Organization applies Accounting Standards Codification ("ASC") Topic 606, Revenue from Contracts with Customers ("Topic 606") to exchange transactions in which it receives consideration from individuals for program services offered. Under U.S. GAAP, these arrangements are exchange transactions between the Organization and the individuals participating in the Organization's programs. The Organization recognizes revenue when the performance obligations are satisfied in accordance with a five-step model.

Program service fees are comprised of insurance reimbursements and private payments received for services rendered to individuals. The Organization recognizes revenue at the point in time in which

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the services relate to. Individuals are provided with counseling related services, which are accounted for as a single performance obligation.

Contributions of Non-Financial Assets

In-kind donations are recognized if the benefits received either create or enhance non-financial assets or require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The values of the donated items are included in "Public support and other" in the accompanying Consolidated Statements of Activities at their fair market values on the date of receipt.

The Organization receives a substantial amount of donations from individuals and organizations for food. Donations of food are recorded as revenue and support and program services expense when the items are received or delivered to the Organization's clients.

The value of in-kind donations recorded in the accompanying consolidated financial statements for the years ended June 30, 2023 and 2022 amounted to approximately \$889,000 and \$529,000, respectively, based on the estimated fair market value of food (see Note 13).

There is no impact on the change in net assets for these donations. Food inventory on hand at June 30, 2023 and 2022 was not material and, accordingly, was not included in the Organization's assets in the accompanying Consolidated Statements of Financial Position.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and support services benefited. Expenses that can be directly identified with the program or supporting services are reported as expenses of those functional areas. Costs subject to allocations consist primarily of salaries and fringe benefits, allocated based on employee time and effort, and rent and other occupancy costs are allocated based on use of space.

Concentration of Credit Risk and Market Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents, investments, accounts receivable and promises to give. The Organization maintains cash balances in accounts at several financial institutions. The Federal Deposit Insurance Corporation ("FDIC") insures accounts up to \$250,000. At June 30, 2023 and 2022, and at certain times during the years the Organization had amounts on deposit that were in excess of the federally insured limit. Cash is maintained at quality financial institutions, and the Organization has not experienced losses in such accounts.

Investments are subject to both credit and market risks. Credit risk is the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract. Market risk is the possibility that fluctuations in the investment market will impact the value of the portfolio. The Organization has an investment policy and utilizes management oversight, and periodically reviews its investment portfolios to monitor these risks.

The Organization maintains investment accounts which are not insured by the FDIC. These funds may be subject to insurance by Securities Investor Protection Corporation ("SIPC"). Management

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believes that the risk of loss with respect to the financial institutions has been minimized by choosing strong institutions with whom to do business.

The Organization receives a significant amount of its support from grants received from the Claims Conference. For the years ended June 30, 2023 and 2022 approximately 70% and 81%, respectively, of total revenue and support without donor restrictions was from the Claims Conference. The loss in funding of this grant could have a significant negative impact on the Organization's operations. Management understands that this grant depends on the availability of funds and the life expectancies of the Holocaust survivors.

At June 30, 2023, approximately 76%, of the pledges receivable is due from two donors (Note 5). At June 30, 2022, approximately 71%, of the pledges receivable is due from one donor.

Management Estimates

The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of public support and revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Income Tax

The Organization is a non-profit corporation which is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code ("IRC") and sales and use tax under the laws of the State of Florida.

The Organization recognizes and measures tax positions based on their technical merit and assesses the likelihood that the positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. Interest and penalties on tax liabilities, if any, would be recorded in interest expense and other non-interest expense, respectively. The Organization did not incur any tax expenses during the years ended June 30, 2023 and 2022.

The U.S. Federal jurisdiction and Florida are the major tax jurisdictions where the Organization files income tax returns. Additionally, the Organization has filed Internal Revenue Service Form 990 tax returns, as required, and all other applicable returns in jurisdictions where it is required. The Organization is generally no longer subject to U.S. Federal or State examinations by tax authorities for fiscal years before 2020.

Nursing Plus Broward is treated as a disregarded entity for federal and state income tax purposes and, accordingly, would not incur income taxes or have any unrecognized tax benefits. Instead, the earnings and losses are included in the income tax returns of its sole member, JFHC. As a result, the accompanying consolidated financial statements do not reflect a provision for income taxes.

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Fair Value Measurements

ASC Topic 820, *Fair Value Measurements* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants in the principal market, or if none exists, the most advantageous market, for the specific asset or liability at the measurement date (the exit price). The fair value should be based on assumptions that market participants would use when pricing the asset or liability. ASC Topic 820 establishes a fair value hierarchy that prioritizes the information used in measuring fair value as follows:

- Level 1 Inputs include unadjusted quoted prices in active markets for identical assets or liabilities that can be accessed at the measurement date.
- Level 2 Includes assets and liabilities with pricing inputs, other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date.
- Level 3 Inputs that are significant to the measurement that are not observable in the market and include management's judgments about the assumptions market participants would use in pricing the asset or liability (including assumptions about risk).

The Organization measures fair value as an exit price using the procedures described below for all assets and liabilities measured at fair value. When available, the Organization uses unadjusted quoted market prices to measure fair value and classifies such items within Level 1. If quoted market prices were not available, fair value would be based upon internally or upon third party developed models that use, where possible, current market-based or independently sourced market parameters such as interest rates and currency rates. Items valued using internally generated models would be classified according to the lowest level input or value driver that is significant to the valuation.

The Organization periodically reviews its investment securities for impairment. If it is concluded that any of these investments are impaired, it is then determined if the impairment is "other-than-temporary". Factors considered to make such determination include the duration and severity of the impairment, the reason for the decline in value and the Organization's intent to hold the investment. If the impairment is considered "other-than-temporary", the asset will be written down to its fair value and take a corresponding charge for the impairment. There were no impairments noted as of June 30, 2023 and 2022. The Organization's investment securities are valued using only Level 1 inputs at June 30, 2023 and 2022 (see Note 4).

Accounting Pronouncement Adopted

Leases

Effective July 1, 2022, the Organization adopted ASU 2016-02, *Leases* (Topic 842), and subsequent amendments. The Organization used the optional transition method upon adoption, which did not have result in any change to beginning net assets. Under this method, the Organization's classification of existing leases at the adoption date are not reassessed and all the Organization's leases continued as operating leases. As a result of this adoption, on July 1, 2022, the Organization recorded right-of use assets and operating right of use liabilities in the amount of approximately \$1,071,000, respectively.

The Organization enters into lease arrangements primarily for warehouse and office space with various expiration dates. At its inception, the Organization determines whether an arrangement is

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or contains a lease. A lease exists when a contract conveys to the customer the right to control the use of identified property, plant, or equipment for a period of time in exchange for consideration. The definition of a lease embodies two conditions: (i) there is an identified asset in the contract that is land or a depreciable asset (i.e., property, and equipment), and (ii) the customer has the right to control the use of the identified asset. Contracts containing a lease are further evaluated for classification as an operating or finance based on their terms. The Organization recognizes a right-of-use ("ROU") asset and lease liability on the consolidated statement of financial position for all leases with a term longer than 12 months, including renewals options reasonably certain to be exercised. ROU assets represent the Organization's right to use an underlying asset for the lease term. Lease liabilities represent the Organization's obligation to make lease payments arising from the lease.

Lease liabilities are measured based on the present value of lease payments over the lease term, discounted at the appropriate rate. The Organization has made an accounting policy to apply a risk-free rate as the discount rate used to measure lease liabilities and ROU assets at commencement of a lease. ROU assets consist of (i) initial measurement of the lease liability; (ii) lease payments made to the lessor at or before the commencement date less any lease incentives received; and (iii) initial direct costs incurred by the Organization.

Variable lease payments that depend on an index or rate (such as the consumer price index) are included in the measurement of ROU assets and lease liabilities using the index or rate at the commencement date. Variable lease payments that do not depend on an index or a rate are excluded from the measurement of ROU assets and lease liabilities.

For operating leases, the ROU asset is subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received. Lease cost is recognized on a straight-line basis and includes the amortization of the ROU asset and interest expense related to the operating lease liability. Variable lease cost includes payments for subsequent changes to the consumer price index which were excluded from measurement in the lease liability.

Key estimates and judgments included in the initial measurement of ROU assets and liabilities include (i) the discount rate used to discount the unpaid lease payments to present value, (ii) lease term and (iii) lease payments.

- i. The risk-free discount rate for the lease determined using a period comparable with that of a lease term.
- ii. The lease term for all leases includes the noncancellable period of the lease plus any additional periods covered by either a lessee option to extend (or not to terminate) the lease that the lessee is reasonably certain to exercise, or an option to extend (or not to terminate) the lease controlled by the lessor.
- iii. Lease payments included in the measurement of the lease asset or liability comprise the following: (i) fixed payments (including in-substance fixed payments), (ii) variable payments that depend on index or rate based on the index or rate at lease commencement, (iii) the exercise price of a lessee option to purchase the underlying asset if the lessee is reasonably certain to exercise, (iv) payments for penalties for terminating the lease if the lessee is reasonably certain to exercise, and (v) amounts probable of being owed under residual value guarantees.

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The Organization has elected to implement the practical expedient not to separate lease components from non-lease components for all classes of leased assets.

The Organization monitors events or changes in circumstances that require a reassessment of a lease. When a reassessment results in the remeasurement of a lease liability, a corresponding adjustment is made to the carrying amount of the corresponding ROU asset unless doing so would reduce the carrying amount of the ROU asset to an amount less than zero. In that case, the amount of the adjustment that would result in a negative ROU asset balance is recorded in selling, general and administrative and operating expense in the consolidated statements of income.

In adopting the new guidance, the Organization elected to apply the package of practical expedients permitted under the transition guidance which allows the Organization not to reassess (1) whether any expired or existing contracts contain leases under the new definition of a lease; (2) the lease classification for any expired or existing leases; and (3) whether previously capitalized initial direct costs would qualify for capitalization under ASC 842. The Organization has also elected the following practical expedients: as an accounting policy election, to apply the short-term lease exception, which does not require the capitalization of leases with terms of 12 months or less.

Accounting Pronouncements Not Yet Adopted

Financial Instruments - Credit Losses

In June 2016, the FASB issued ASU 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The ASU changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments from an incurred loss model to an expected loss model. Entities will be required to estimate credit losses over the entire contractual term of an instrument. The ASU includes financial assets recorded at amortized cost basis such as loan receivables, trade and certain other receivables as well as certain off-balance sheet credit exposures such as loan commitments and financial guarantees. The ASU does not apply to financial assets measured at fair value, and loans and receivables between entities under common control. The ASU is effective for fiscal years beginning after December 15, 2022. Early adoption may be selected for fiscal years beginning after December 15, 2018. An entity must apply the amendments in the ASU through a cumulative-effect adjustment to net assets as of the beginning of the first reporting period in which the guidance is effective except for certain exclusions. Management is currently evaluating the impact of this ASU on its consolidated financial statements.

3. Liquidity Management and Availability of Resources

The Organization maintains a policy of restructuring its financial assets to be available as general expenditures, liabilities and other obligations come due. The Organization holds cash in various interest-bearing bank accounts with well-known financial institutions. The Organization also has available a line of credit with a borrowing limit of approximately \$2,500,000 (see Note 8). Financial assets available for general expenditure that is without donor or other restrictions limiting their use, within one year of the Consolidated Statements of Financial Position date, comprise the following:

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Consolidated Notes to Financial Statements

<i>Years Ended June 30,</i>	2023	2022
Cash and cash equivalents	\$ 6,605,851	\$ 5,305,795
Grants and other receivables	536,488	4,337,676
Program service receivables	108,643	288,209
Pledges receivable due in less than one year	194,971	402,703
Investments at fair value	20,692,535	15,142,529
Total Financial Assets Available Within One Year	28,138,488	25,476,912
Less: amounts unavailable to management due to		
Board designated assets	(81,272)	(79,160)
Donor imposed restrictions	(7,427,877)	(6,650,618)
Total Financial Assets Available to Management	\$ 20,629,339	\$ 18,747,134

4. Investments at Fair Value

At June 30, 2023 and 2022, the Organization had funds held and administered by the Federation. Additionally, the Organization held funds in brokerage accounts. The assets are held by the Federation; however, the Organization has its own sub-account.

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Consolidated Notes to Financial Statements

Investments at fair value consist of the following:

<i>Year Ended June 30, 2023</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Money market fund	\$ -	\$ 3,775,951	\$ 3,775,951
Treasury bills	-	4,443,582	4,443,582
Domestic equities	2,017,597	5,661,965	7,679,562
Fixed income	1,539,314	587,200	2,126,514
International equities	1,659,322	1,007,604	2,666,926
	\$ 5,216,233	\$ 15,476,302	\$ 20,692,535

<i>Year Ended June 30, 2022</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Money market fund	\$ -	\$ 3,978,593	\$ 3,978,593
Domestic equities	1,781,825	4,801,838	6,583,663
Fixed income	1,563,882	599,515	2,163,397
International equities	1,519,748	897,128	2,416,876
	\$ 4,865,455	\$ 10,277,074	\$ 15,142,529

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**Dr. Stanley and Pearl Goodman JFS of
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Consolidated Notes to Financial Statements

The following schedule summarizes the investment return:

<i>Year Ended June 30, 2023</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Interest and dividend income	\$ 191	\$ 296,277	\$ 296,468
Net realized/unrealized losses	507,050	817,801	1,324,851
Fees	(41,526)	(14,400)	(55,926)
	\$ 465,715	\$ 1,099,678	\$ 1,565,393

<i>Year Ended June 30, 2022</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Interest and dividend income	\$ 895	\$ 149,620	\$ 150,515
Net realized/unrealized gains	(806,732)	(1,169,559)	(1,976,291)
Fees	(11,938)	(33,035)	(44,973)
	\$ (817,775)	\$ (1,052,974)	\$ (1,870,749)

In addition to the investment income reflected above for the year ended June 30, 2023, the Organization earned interest income on money market accounts in the amount of approximately \$102,000, which is reflected within Investment income on the Consolidating Statements of Activities.

The Organization's assets are recorded at fair value have been categorized based upon a fair value hierarchy in accordance with ASC 820. See Note 2 for the discussion of the Organization's policies regarding this hierarchy.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022.

Money market funds, treasury bills and equities: valued at the closing price reported in the active market on which the securities are traded.

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Consolidated Notes to Financial Statements

The following tables set forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2023 and 2022:

	Fair Value Measurements			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total
<i>For The Year Ended June 30, 2023</i>				
Assets:				
Money market funds	\$ 3,775,952	\$ -	\$ -	\$ 3,775,952
Treasury bills	4,443,582	-	-	4,443,582
Equities:				
Domestic	7,679,561	-	-	7,679,561
Fixed Income	2,126,514	-	-	2,126,514
International	2,666,926	-	-	2,666,926
	\$ 20,692,535	\$ -	\$ -	\$ 20,692,535
<i>For The Year Ended June 30, 2022</i>	(Level 1)	(Level 2)	(Level 3)	Total
Assets:				
Money market funds	\$ 3,978,593	\$ -	\$ -	\$ 3,978,593
Equities:				
Domestic	6,583,663	-	-	6,583,663
Fixed Income	2,163,397	-	-	2,163,397
International	2,416,876	-	-	2,416,876
	\$ 15,142,529	\$ -	\$ -	\$ 15,142,529

5. Pledges Receivable, Net

Pledges receivables are expected to be realized in the following periods:

<i>June 30,</i>	2023	2022
Less than one year	\$ 194,971	\$ 402,703
One to five years	59,000	195,000
Total Pledges Receivable	253,971	597,703
Less: discounts to net present value	(4,747)	(15,987)
Pledges Receivable, net	\$ 249,224	\$ 581,716

Pledges to be received after one year were discounted using an interest rate of 3.75%.

6. Property and Equipment, Net

**Dr. Stanley and Pearl Goodman JFS of
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Consolidated Notes to Financial Statements

Property and equipment, net consists of the following:

<i>June 30,</i>	2023	2022
Leasehold improvements	\$ 785,866	\$ 622,237
Furniture and equipment	106,723	76,807
Computer equipment	258,816	218,722
Vehicles	18,500	18,500
	1,169,905	936,266
Less: Accumulated depreciation and amortization	(688,186)	(548,113)
Property and Equipment, net	\$ 481,719	\$ 388,153

Depreciation and amortization for the years ended June 30, 2023 and 2022 was approximately \$140,000 and \$117,000, respectively.

7. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses consist of the following:

<i>June 30,</i>	2023	2022
Accounts payable	\$ 1,580,118	\$ 1,540,034
Accrued payroll	599,637	589,353
Accrued vacation	163,915	140,258
Other accruals	961,607	241,064
	\$ 3,305,277	\$ 2,510,709

8. Line of Credit

On August 15, 2018, the Organization entered into a revolving line of credit agreement with a financial institution. The line of credit allowed for borrowings up to \$1,500,000 and matured on November 15, 2019. The line was renewed extending the maturity date to April 15, 2025 and increasing the borrowing capacity to \$2,500,000. Bank advances on the credit line carry an interest rate of 0.50% per annum plus the United States prime rate (8.00% and 5.25% at June 30, 2023 and 2022, respectively). The loan is collateralized by all of the Organization's assets.

As of June 30, 2023, and 2022, there was no outstanding balance on this line of credit. For the year June 30, 2022, interest expense was approximately \$12,000, respectively. There was no interest expense for the year ended June 30, 2023.

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Consolidated Notes to Financial Statements

9. Board Designated Net Assets Without Donor Restrictions

As of June 30, 2023 and 2022, approximately \$81,000 and \$79,000, respectively, of net assets without donor restrictions has been designated by the board for non-specific future purposes. These funds have been invested with the Federation.

10. Net Assets with Donor Restrictions

The following is a reconciliation of net assets with donor restrictions as of and for the years ended June 30, 2023 and 2022:

	Balance at June 30, 2022	Additions	Investment Income	Releases	Balance at June 30, 2023
<i>Subject to expenditure for a specific purpose and or time:</i>					
Senior programs	\$ 2,110,650	\$ -	\$ -	\$ -	\$ 2,110,650
Food bank - cupboard	321,834	8,166	-	(100,000)	230,000
Behavioral health	249,294	437,822	-	(58,328)	628,788
Other purpose restricted contributions	145,339	10,000	-	(145,339)	10,000
Beneficial interest in trust	60,267	1,383	-	-	61,650
<i>Endowment:</i>					
<i>Subject to endowment spending policy and appropriation</i>	3,763,234	-	623,555	-	4,386,789
Total Nets Assets with Donor Restrictions	\$ 6,650,618	\$ 457,371	\$ 623,555	\$ (303,667)	\$ 7,427,877
	Balance at June 30, 2021	Additions	Investment Loss	Releases	Balance at June 30, 2022
<i>Subject to expenditure for a specific purpose and or time:</i>					
Senior programs	\$ 2,110,650	\$ -	\$ -	\$ -	\$ 2,110,650
Food bank - cupboard	188,806	200,000	-	(66,972)	321,834
Behavioral health	-	249,294	-	-	249,294
Other purpose restricted contributions	1,389	145,339	-	(1,389)	145,339
Beneficial interest in trust	74,499	-	-	(14,232)	60,267
<i>Endowment:</i>					
<i>Subject to endowment spending policy and appropriation</i>	4,403,236	-	(606,540)	(33,462)	3,763,234
Total Nets Assets with Donor Restrictions	\$ 6,778,580	\$ 594,633	\$ (606,540)	\$ (116,055)	\$ 6,650,618

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Notes to Financial Statements

11. Endowment

The Organization's endowments consist of funds established for a variety of purposes. Its endowments are comprised of donor-restricted endowment funds and funds designated by the board of directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The State of Florida adopted the Florida Uniform Prudent Management of Institutional Funds Act ("FUPMIFA"). The Organization has interpreted the FUPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions the historical value of donor-restricted endowment funds, which includes (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) changes to the permanent endowment made in accordance with the direction of the applicable donor gift instrument. Also included in net assets with donor restrictions is accumulated appreciation on donor restricted endowment funds which are available for expenditure in a manner consistent with the standard of prudence prescribed by the FUPMIFA, and deficiencies associated with funds where the value of the fund has fallen below the original value of the gift.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policy of the Organization

For the years ended June 30, 2023 and 2022, the Organization has elected not to add appreciation for cost of living or other spending policies to its endowment for inflation and other economic conditions.

<i>June 30, 2023</i>	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 81,272	\$ -	\$ 81,272
Donor-restricted endowment funds	-	4,386,789	4,386,789
	\$ 81,272	\$ 4,386,789	\$ 4,468,061

**Dr. Stanley and Pearl Goodman JFS of
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Consolidated Notes to Financial Statements

Summary of Endowment Net Assets:

<i>June 30, 2022</i>	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 79,160	\$ -	\$ 79,160
Donor-restricted endowment funds	-	3,763,234	3,763,234
	\$ 79,160	\$ 3,763,234	\$ 3,842,394

Changes in Endowment Net Assets:

<i>Year ended June 30, 2023</i>	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets, June 30, 2022	\$ 79,160	\$ 3,763,234	\$ 3,842,394
Interest and dividends	-	60,476	60,476
Gain on investment, net	6,132	563,079	569,211
Amounts appropriated for expenditure	(4,020)	-	(4,020)
Net Assets, June 30, 2023	\$ 81,272	\$ 4,386,789	\$ 4,468,061

Changes in Endowment Net Assets:

<i>Year ended June 30, 2022</i>	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets, June 30, 2021	\$ 91,319	\$ 4,303,236	\$ 4,394,555
Contributions	-	100,000	100,000
Interest and dividends	-	65,025	65,025
Loss on investment, net	(12,159)	(671,565)	(683,724)
Amounts appropriated for expenditure	-	(33,462)	(33,462)
Net Assets, June 30, 2022	\$ 79,160	\$ 3,763,234	\$ 3,842,394

Funds with Deficiencies

From time to time, the fair value of assets associated with individual temporarily and permanently donor restricted endowment funds may fall below the level that the donor or FUPMIFA requires the Organization to retain as a fund of perpetual duration. There were no such deficiencies as of June 30, 2023 and 2022.

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Consolidated Notes to Financial Statements

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term.

Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Strategies Employed for Achieving Objectives

To satisfy long-term rate-of-return objectives, the Organization's assets are invested within money market funds, treasury bills and equities (Note 4).

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy of appropriating distributions based on written agreements with the donors. The spending policy calculates the amount of money annually distributed from the Organization's endowment funds. The spending policy allows for the Organization to distribute an annual amount of 5% of the fair value of the endowment fund measured on January 1. During the year ended June 30, 2023 the Organization did not elect to appropriate amounts for expenditure from donor restricted funds. This policy is consistent with the Organization's objective to maintain the purchasing power of endowment assets and to provide additional real growth through investment return.

12. Claims Conference Grant

The Organization received grants from the Claims Conference in the amount of approximately \$24,071,000 and \$22,516,000 for the years ended June 30, 2023 and 2022, respectively. The Claims Conference grants are being used for the social service program for Holocaust survivors administered by the Organization. As of June 30, 2023 and 2022, the Organization had a grant receivable balance from the Claims Conference in the amount of approximately \$296,000 and \$4,220,000, respectively, which is reflected in the Consolidated Statements of Financial Position within the caption "Grants and other receivables."

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Consolidated Notes to Financial Statements

Reimbursements from grants are recorded as support in the period when the expenditures are made. The Organization has complied with in all material respects the provisions of the grants. The grant funds were expended exclusively for the purpose for which they were granted. During the years ended June 30, 2023 and 2022, these amounts were expedited for specific assistance as follows:

<i>Years Ended June 30,</i>	2023	2022
Specific assistance	\$ 21,355,134	\$ 20,069,033
Intercompany elimination	(15,354,859) *	(15,359,020) *
Total Grant Expenditures, net	\$ 6,000,275	\$ 4,710,013

*- The following represents amounts that were billed and expedited by JFS in accordance with the grant provisions and paid to JFHC. These amounts are eliminated in consolidation.

13. Contributions of Non-Financial Assets

Contributions of non-financial assets during the years ended June 30, 2023 and 2022 were as follows:

Nonfinancial Asset	Revenue Recognized		Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
	June 30, 2023	June 30, 2022			
Food donations	\$ 888,772	\$ 528,784	JFS Cupboard	Without Donor Restrictions	JFS estimated the fair value of the contributed food based on the price of food donated by donors at time of purchase. This value is compared to comparable food prices in the area.

14. Employee Benefit Plans

The Organization sponsors two 403(b) Plans. For the years ended June 30, 2023 and 2022, the Organization contributed a matching contribution of 50% of the employee's contribution up to 3% of the employee's wages. For both of the 403(b) Plans during the years ended June 30, 2023 and 2022, contributions totaled approximately \$85,000 and \$83,000, respectively.

The Organization also maintains two deferred compensation plans qualifying under section 457(b) of the IRC for the Chief Executive Officers of JFS and JFHC. For both plans during the years ended June 30, 2023 and 2022, contributions totaled approximately \$10,000 and \$21,000, respectively.

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Broward County, Inc. and Affiliates**

Consolidated Notes to Financial Statements

15. Employee Retention Credits

The Employee Retention Tax Credit ("ERTC") is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer paid to employees after March 12, 2020, and before September 30, 2021.

The table below summarizes the ERTC filings for the fiscal quarters and amounts that have been recorded:

Fiscal Quarter Filed	Employee Retention Credits		Interest		Total
6/30/2020	\$	343,849	\$	44,712	\$ 388,561
9/30/2020		41,334		2,778	44,112
12/31/2020		68,723		3,803	72,526
3/31/2021		430,406		44,052	474,458
6/30/2021		450,469		43,506	493,975
9/30/2021		417,144		36,831	453,975
	\$	1,751,925	\$	175,682	\$ 1,927,607

Fiscal Quarter Filed	Collected		Receivable		Total
6/30/2020	\$	7,433	\$	381,128	\$ 388,561
9/30/2020		44,112		-	44,112
12/31/2020		72,526		-	72,526
3/31/2021		474,458		-	474,458
6/30/2021		-		493,975	493,975
9/30/2021		-		453,975	453,975
	\$	598,529	\$	1,329,078	\$ 1,927,607

As collection has either occurred or the Organization received a notice of overpayment from the IRS, all the filings reflected above were determined to be probable and the Organization recorded a receivable and income as of and for the year ended June 30, 2023. As of the date of these consolidated financial statements, the Organization has not received payment for the portion outstanding at June 30, 2023.

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates

Consolidated Notes to Financial Statements

In addition, to the amounts recorded and reflected above Jewish Family Homecare and Nursing Plus Broward have filed for a total of approximately \$5,180,000 which was unpaid as of June 30, 2023. The Organization has not received notices from the IRS related to the acceptance of filings for this amount. The Organization has not recorded a receivable and income for amounts that were not collected or related notices of overpayments were not received.

Laws and regulations concerning government programs, including the ERTC, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Organization's claim to the ERTC, and it is not possible to determine the impact (if any) this would have on the Organization.

16. Acquisition of Nursing Plus Broward

On March 20, 2019, the Organization acquired 100% interest in Nursing Plus Broward through stock purchase agreements for approximately \$298,000, including direct legal costs, which was recorded within "Prepaid expenses and other assets" during the year ended June 30, 2019. Nursing Plus Broward is a Medicare Certified Home Health Agency that operates in Broward County, Florida. The Organization accounted for the acquisition as an asset acquisition as substantially all the fair value of the gross assets acquired were concentrated in a single identifiable asset, the Medicare License. The Organization evaluates the license annually for impairment. No impairment was recorded during the year ended June 30, 2022. During the year ended June 30, 2023, due to a lack of profitable and traction gaining clients, the Organization made the determination to wind-down the operations of Nursing Plus Broward. As a result, the Organization wrote off the value of the Medicare License, which was included within "Miscellaneous expenses" on the Consolidated Statement of Functional Expenses for the year ended June 30, 2023.

17. Operating Lease Right-Of-Use Assets, Net and Operating Lease Liabilities

The Organization leases its offices and locations used for programs such as the Organization's food pantry, clothing closet, and behavioral health center. The Organization assessed the lease classification of these leases at the commencement date and concluded that the leases should be accounted for as operating leases. The operating leases expire at various dates through 2032. Some of the Organization's lease agreements have base rent increases over the term of the lease. One of the Organization's leases includes a 5-year renewal option that extends the maturity date from 2027 to 2032. The Organization assessed it was reasonably certain that they would exercise this option and consequently included the renewal period in calculating the Organization's lease liabilities.

Additionally, on a separate office lease the Organization has two 5-year options to extend the lease term from a maturity date from 2028 to 2038 if both exercised, however, the Organization has not included the renewal periods in its lease liabilities because the Organization is not probable exercise these options.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Notes to Financial Statements

The consolidated statement of financial position related to the Organization's operating leases consists of the following at June 30, 2023:

Assets	
Operating lease right of use assets, net	\$ 1,503,097
Total Lease Assets	\$ 1,503,097
Liabilities	
Operating lease liabilities	\$ 1,528,384
Total Lease Liabilities	\$ 1,528,384

Total lease cost associated the Organization's operating leases are classified as "Rent - Premises" on the Consolidated Statement of Functional Expenses for the year ended June 30, 2023.

<i>Year ended June 30,</i>	2023
Operating lease expense	\$ 232,471
Short-term	98,097
Total Lease Cost	\$ 330,568

The following includes supplemental cash and non-cash information related to the Organization's operating leases for the year ended June 30, 2023:

Right-of-use assets obtained in exchange for new lease liabilities	\$ 1,735,568
Operating cash flows from operating leases	\$ 232,471
Weighted-average remaining lease term	6.09 years
Weighted-average discount rate	3.22%

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Notes to Financial Statements

Maturities of lease liabilities as of June 30, 2023 are as follows:

<i>Years ending June 30,</i>	<i>Amount</i>
2024	\$ 323,923
2025	327,370
2026	275,868
2027	240,795
2028	242,447
Thereafter	273,995
Total minimum lease payments	1,684,398
Less: amount representing interest	(156,014)
Long Term Lease Liability	\$ 1,528,384

As previously disclosed in the June 30, 2022 consolidated financial statements, future minimum lease payments for operating leases having initial or remaining noncancelable lease terms in excess of one year were as follows under the previous lease accounting standard (ASC 840):

<i>Years ending June 30,</i>	
2023	\$ 207,000
2024	122,000
2025	122,000
2026	122,000
2027	122,000
Thereafter	122,000
	\$ 817,000

18. Commitments and Contingencies

Litigation

The Organization is exposed to various asserted and unasserted potential claims encountered in the normal course of business. In the opinion of management, the resolution of these matters is not expected to have a material effect on the Organization's consolidated financial statements.

Contingencies

Certain programs in which the Organization participates are subject to periodic audits by granting agencies. Such audits may result in disallowed cost due to compliance testing. Management believes future disallowances of grant expenditures, if any, would not have a material adverse effect on the consolidated financial position of the Organization.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Notes to Financial Statements

19. Subsequent Events

The Organization has evaluated subsequent events through February 28, 2024, which is the date the consolidated financial statements were available to be issued.

Reports Required by *Government Auditing Standards*



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Consolidated Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates
Davie, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates (the Organization), which comprise the Organization's consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material* weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings as item 2023-001-Schedule of Expenditures of Federal Awards Not Prepared that we considered to be a material weakness.



A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings 2023-002- Recognition of Grants in Accordance with ASC 958-605, Not-for-Profit Entities- Revenue Recognition, that we considered to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Organization's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's responses to the findings identified in our audit and described in the accompanying schedule of findings. The Organization's responses were not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 28, 2024
Boca Raton, Florida

SCHEDULE OF FINDINGS

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Schedule of Findings

We identified a deficiency in internal control, described as item 2023-001 that we consider to be a material weakness.

2023-001:	Schedule of Expenditures of Federal Awards Not Prepared
Criteria	Section 200.508 of the Uniform Guidance requires auditees to prepare appropriate consolidated financial statements, including the Schedule of Expenditures of Federal awards.
Condition	During the audit for the year ended June 30, 2023, we determined that the Organization had federal expenditures in excess of \$750,000. As a result, a single audit under Uniform Guidance is required.
Cause	The consolidated Organization department does not have properly designed policies and procedures to identify Federal awards that could be subject to the Uniform Guidance.
Effect or potential effect	The Uniform Guidance reporting and compliance requirements could have potentially not been completed and reporting requirements could have not been met timely.
Recommendation	We recommend that the Organization implement controls whereby all contracts are reviewed by appropriate personnel and management prepare a Schedule of Expenditures of Federal Awards, to ensure the reporting and compliance requirements are fully addressed.
View of responsible officials	Management is in agreement with the assessment, however there were mitigating circumstances in which the Organization was not informed by a certain grantor that certain funds were Federal in nature. This contributed to exceeding the threshold.

**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Schedule of Findings

We identified a deficiency in internal control, described as item 2023-002 that we consider to be a significant deficiency.

2023-002: Recognition of Grants in Accordance with ASC 958-605, Not-for-Profit Entities- Revenue Recognition

Criteria	In accordance with Accounting Standards Codification, 958-605, Not for Profit Entities, Revenue Recognition (ASC 958-605), conditional contributions are recognized when the done overcomes a donor-imposed barrier, and when the allowable costs, as defined by the individual grant or contracts, are incurred and/or the unit of service has been performed.
Condition	During the audit for the year ended June 30, 2023, we determined that the Organization had not recognized revenue related to a Federal grant in accordance ASC 958-605.
Cause	Jewish Family Home Care Inc. incurred allowable costs under a federal grant during the year ended June 30, 2023. The expenditure report was remitted to the applicable federal agency subsequent to year-end, at which time the related revenue was improperly recognized. Internal controls failed to capture the improper timing of revenue recognition
Effect or potential effect	Prior to the audit, grant revenue was understated for the year ended June 30, 2023.
Recommendation	We recommend that Organization review in detail the relevant accounting guidance and establish policies and procedures to ensure they are accounting for grants in accordance with the proper accounting guidance.
View of responsible officials	Management is in agreement with the assessment and will provide additional training to staff in order to ensure that grants are recognized in accordance with ASC 958-605.

Management's Corrective Action Plans:

Individual Responsible for Corrective Action Plans:

Barbara Welte-Di Pietro
Chief Financial Officer
954-370-2140 ext.205

Finding 2023-001:

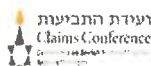
Management's Corrective Action Plan:

Governance shall authorize, and management has established a rigorous procedure for reviewing and implementing controls to ensure that all contracts from the consolidated organizations are reviewed by designated personnel, guaranteeing full compliance with reporting requirements. Furthermore, at the conclusion of each reporting period, the Organization will prepare a Schedule of Expenditures of Federal Awards.

Finding 2023-002:

Management's Corrective Action Plan:

The Organization will provide training to its staff surrounding the relevant accounting guidance and establish policies and procedures to ensure that all grants are reviewed in detail with consideration of the relevant accounting guidance in determining the period to recognize revenue.



5890 South Pine Island Road, Suite 201, Davie, FL 33328 | 954-370-2140 | info@jfsbroward.org

www.jfsbroward.org

Goodman JFS of Broward (GJFS) is a non-profit 501(c)(3) charitable organization, providing programs and services to those in need in Broward County since 1963. A copy of the official registration SC-00196 and financial information may be obtained from the Division of Consumer Services by calling 800-435-7352 within the State or visiting www.FloridaConsumerHelp.com. Registration does not imply endorsement, approval or recommendation by the State.

IRS Department Of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256410411
Oct. 13, 2020 LTR 4168C 0
59-0995106 000000 00
00015272
BODC: TE

DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 SPINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

Employer ID number: 59-0995106
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 05, 2020, about your tax-exempt status,

We issued you a determination letter in January 1963, recognizing you as tax-exempt under Internal Revenue Code CIRC) Section 501Cc) CO3) •

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)C1) and 170Cb) c) CA)Cvi) •

Donors can deduct contributions they make to you as provided in IRC Section 170, You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice Ce-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947Ca)C1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

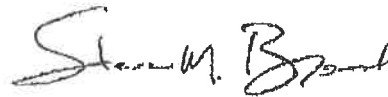
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59-0995106 000000 00
00015273

DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 SPINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time),

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Steve M. Brown". The signature is fluid and cursive, with the first name "Steve" and last name "Brown" clearly distinguishable.

Steve M. Brown, Operations Manager
Operations 3-CIN

2023 - 2024 GJFS BOARD OF DIRECTORS

EXECUTIVE BOARD

JODI	BERMAN	Board Chair	jodib817@gmail.com	(954) 849-1225
DOUG	JACOBS	Treasurer/Immediate Past Chair	djacobs22@gmail.com	(954) 868-1500
WENDI	JACKMAN	Secretary	wendijn@gmail.com	(954) 298-2746
BARBARA	GOLDBERG	Vice Chair-at-Large	bgoldberg@oandgpr.com	(954) 294-4677
MIKE	MASAREK	Vice Chair-at-Large	masarekmike@gmail.com	(954) 324-6131
MARCY	HOFFMAN	Vice Chair, Personnel	hoffman.marcy@gmail.com	(305) 785-7642
STEVE	JACKMAN	Vice Chair, Development	stvjckman@gmail.com	(954) 649-6996
WILLIAM	GROSS	Vice Chair, Governance	wgross@steamsweaver.com	(305) 789-3452

BOARD MEMBERS

SHEA	CIRIAGO	Board Member	Sheaciriago@bellsouth.net	(954) 224-5080
BENJAMIN	GENET	Board Member	ben@genetgroup.com	(954) 588-5934
LILI	LOWELL	Board Member	lililowell@gmail.com	(954) 673-4220
MARC	LOWELL	Board Member	marclowell@yahoo.com	(954) 600-3396
RONIT	NEUMAN	Board Member	ronitneuman@hotmail.com	(305) 733-2417
DR. SHELDON	ROSS	Board Member	sheldonrossdpm@bellsouth.net	(954) 476-0862
ERIS	SANDLER	Board Member	erissandler@aol.com	(954) 439-2512
DAVID	SCHULMAN	Board Member	dsfin1@gmail.com	(954) 593-0728
SETH	WISE	Board Member	swise@bbxcapital.com	(954) 937-0156
LISA	KASTEN	Board Member	lisa.kasten@nova.edu	(954) 732-0322
ALAN	RUTNER	Board Member	Alan.rutner@pwg-inc.com	561-994-9360
AMY	GOLDSTEIN	Board Member	amyrgoldstein@outlook.com	404-464-9992
JONATHAN	SHAPERO	Board Member	Jshapero@maximgrp.com	516-474-8843
MINDY	WOLPERT	Board Member	mqwolp@gmail.com	954-547-0850
PAMELA	GREGG	Board Member	pamelagregg@gmail.com	408-348-9803
ALEXANDRA	KAPLAN	Board Member	kaplanalexandra@yahoo.com	954-257-6609
BRITTANY	SCHULMAN	Board Member	drschulmanpsvd@gmail.com	954-655-8823
KAREN (CHANI)	DENNIS	Board Member	karensuedennis@gmail.com	305-527-8876
DR. STANLEY GOODMAN	GOODMAN (Emeritus)	Emeritus	sgoodman7@comcast.net	(954) 524-5264
PEARL	GOODMAN (Emeritus)	Emeritus	sgoodman7@comcast.net	(954) 524-5264
SHARON	SCHWARTZ	Honorary	sarahnljon@aol.com	(954) 309-4983

STAFF

RANDY	COLMAN			(561) 654-7719
BARBARA	WELTE DI PIETRO			(954) 909-0842
JONATHAN	FELIZ			(954) 909-0807
SANDY	ALA			(786) 202-2695
MORGAN	WEINBLATT			(516) 652-3534

Contributions to Nonprofits "Donation Request" Application - Submission #1203

Date Submitted: 5/8/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

Early Learning Coalition of Broward County, Inc

Address*

1475 W Cypress Creek Rd, Suite #301

City*

Fort Lauderdale

State*

FL

Zip Code*

33309

Contact Person*

Kasey LaFrance

Title*

Contract Administration Manager

Phone Number*

954-270-2998

Email*

contracts@elcbroward.org

Federal Identification Number (FIN)*

65-1060848

DUNS*

12-296-2165

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

B-12 Fund Raising & Distribution, B-12 Preschools, and P-33 Child Day Care

Request Information**Project/Program Name***

School Readiness Child Care Match Program

Requested Funding Amount*

\$1,000.00

Project/Program Details**Briefly describe your organization***

The Early Learning Coalition of Broward County (ELC) is a not-for-profit 501(c) (3) organization established in 2000, pursuant to the School Readiness Act of 1999 and Florida Statutes Section 411.01. The ELC is designated by the State of Florida Department of Education Division of Early Learning as administrator of all publicly-funded early child care and education programs in Broward County. The ELC's goal is to provide the resources, advocacy, leadership, coordination and oversight for early care and education. The ELC provides subsidized child care for children from birth to 13 years of age for economically disadvantaged families who meet State eligibility criteria, primarily focusing on children aged from birth to five years of age. In addition to the subsidized childcare, the ELC also promotes access to voluntary pre-kindergarten (VPK) education programs to support school readiness and early literacy.

Explain the objectives of your project*

The program's objective is to increase the number of eligible children from Lauderdale-By-The-Sea in the School Readiness program. This is measured through the enrollment and attendance of children in these early education programs throughout the year. SR program goals and objectives are also measured by the number of child enrollments in a childcare center that meets or exceeds the State of Florida set quality standards under the Classroom Assessment Scoring System (CLASS). In FY 23, all the contracted providers in Lauderdale-By-The-Sea met those standards. Child Care providers not meeting quality standards under CLASS assessments are ineligible for reimbursement, while those exceeding a threshold may receive higher differential reimbursement rates.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

ELC Application Program Description.pdf

Optional file upload.

Target Population**Define the target population for your project***

While the Early Learning Coalition serves over 30,000 children at over 650 child care and early learning throughout all of Broward County, the funding requested in this application will be allocated to serve ONLY Lauderdale-By-The-Sea low-income residents in need of childcare services.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Through a separate funding source, SR Childcare Match program outcomes are measured by the number of child enrollments in a child care center which meets or exceeds State of Florida set quality standards under the Classroom Assessment Scoring System (CLASS). CLASS Observers go out and assess the childcare facilities to ensure they are compliant with quality standards and score them based on the information gathered. Those not meeting quality standards under CLASS assessments are ineligible for reimbursement while those exceeding a threshold may receive a reimbursement differential to incentivize quality.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Sarane

Last Name*

Epps

Title*

Contract Administration Manager

Date*

05/07/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***

ELC Broward.pdf

Organization Annual Budget*

ELC Broward.pdf

Audited Financial Statement*

ELC Broward.pdf

501(C)(3) Determination Letter*

ELC Broward.pdf

Board of Directors List*

ELC Broward.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.



Description of Funded Program: Lauderdale-By-The-Sea

Introduction

The Early Learning Coalition of Broward County (ELC) is a not-for-profit 501(c)(3) organization established in 2000 designated by the State of Florida's Division of Early Learning (DEL) as administrator of all publicly-funded early child care and education programs in Broward County. Our mission is to provide the resources, advocacy, leadership, coordination and oversight for early care and education. The ELC provides subsidized child care for children from eligible economically disadvantaged families, primarily focusing on children from birth to school age.

Project Objectives

The School Readiness Child Care Match program is essential to the economically disadvantaged living and working families in the Lauderdale-By-The-Sea and to all the working families in Broward County, who require child care for their children. This program allows parents and guardians who are working and/or attending school and are up to 200% of the federal poverty level to access affordable child care at a licensed facility of their choice. This program provides reimbursement, based on child attendance and parent eligibility, directly to the child care provider.

The School Readiness Local Match obtained through annual grant allocations from local cities allows the ELC to accessing the Federal and State funding allocated for these services. Funds from Lauderdale-By-The-Sea will ensure that eligible residents continue to receive critical childcare services. This collaborative effort also supports the childcare business community which, in turn, provides economic support to Lauderdale-By-The-Sea and to Broward County as a whole. Investment in quality early child care and education provides the foundation for all children to succeed in school.

Services Provide to Lauderdale-By-The-Sea Residents

The Early Learning Coalition of Broward County (ELC) focuses on education. This award will be used as match funding to reimburse child care centers and child care home facilities that provide care to low income children and families in Lauderdale-By-The-Sea who are eligible to receive child care subsidies. ELC services in conjunction with our child care centers prepare young children for kindergarten, provide quality child care for working parents, ensure inclusion programming for children with special needs, and provide early developmental screening so that children receive the supports they need.



Child care services are provided on a year round, full-day basis for preschool aged children, and afternoon care and summer programming for school-aged children. Education and training are also provided to teachers and child care staff to increase their knowledge of early learning, childhood development, and strengthen their classroom management skills. Parental engagement services are also provided by the Education and Quality team to help families prepare their children for kindergarten. Families also receive free assistance with Child Care Resource and Referral for unbiased, personalized information and referrals to licensed early care and education programs in their area.

The funding requested for this program will serve young children whose families live and/or work in Lauderdale-By-The-Sea and who are at low and moderate income with the highest needs for subsidized child care. The subsidized care is limited to those earning under 200% of the Federal Poverty Level which amounts to a single parent earning under \$25,860 or a family of four earning \$43,340 or less. All beneficiaries of low and moderate income and about one in five children served are also involved with the child welfare system (through BSO, DCF, and ChildNet) to help maintain stability and continuity for children to mitigate adverse childhood incidents from interruption or disenrollment from early education programs.

Evaluation Methods

Through a separate funding source, SR Childcare Match program outcomes are measured by the number of child enrollments in a child care center which meets or exceeds State of Florida set quality standards under the Classroom Assessment Scoring System (CLASS). CLASS Observers go out and assess the childcare facilities to ensure they are compliant with quality standards and score them based on the information gathered. Those not meeting quality standards under CLASS assessments are ineligible for reimbursement while those exceeding a threshold may receive a reimbursement differential to incentivize quality.

Funding Requested

The Early Learning Coalition of Broward County is requesting a donation from Lauderdale-By-The-Sea in the amount of \$1,000.00 for the Fiscal Year 2023-2024. The **entirety of this amount** will be used to pay for child care subsidies for eligible families with no administrative or any other costs being charged to this funding. The amount requested is a small part of our annual budget, but it is the commitment and leadership shown by Lauderdale-By-The-Sea and other municipalities through the funding which allows us to draw down the available state and federal funding for subsidized child care and deliver high quality early education services to our community.



**Early Learning Coalition of Broward County
School Readiness Subsidized Child Care Budget**

Funding Source	Program Cost	Matching Funds	Total
Florida Division of Early Learning Match Allocation	\$ 5,556,282		\$ 5,556,282
Children's Services Council		\$ 2,150,000	\$ 2,150,000
Broward County		\$ 2,082,484	\$ 2,082,484
United Way of Broward County		\$ 130,000	\$ 130,000
Local Municipalities inc up to \$1,000 from Lauderdale-By-The-Sea		\$ 1,193,798	\$ 1,193,798
Total	\$ 5,556,282	\$ 5,556,282	\$ 11,112,564

*NOTE: 100% of Lauderdale-By-The-Sea fair share funding will go towards child care slots for City Residents with no costs charged for personnel or administration.
Fair share funding reflects percent resident children served for each Broward municipality

\$ -

Early Learning Coalition of Broward
County, Inc.
1475 W. Cypress Creek Rd.
Fort Lauderdale, FL 33309

Early Learning Coalition of Broward County, Inc.:

Enclosed is the 2021 Exempt Organization return, as
follows...

2021 Form 990

Instructions for filing the above form are furnished for easy
reference. Your copy should be retained for your files.

Very truly yours,

Martha Parker, CPA

Martha G. Parker

Filing Instructions

Prepared for:

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.
1475 W. CYPRESS CREEK RD.
FORT LAUDERDALE, FL 33309

Prepared by:

KEEFE, McCULLOUGH & CO., LLP, C.P.A.'
6550 N FEDERAL HIGHWAY, SUITE 410
FT. LAUDERDALE, FL 33308

2021 FORM 990

Electronic Filing:

This return has qualified for electronic filing. The return has been transmitted electronically to the IRS and no further action is required.

EXTENDED TO MAY 15, 2023

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022****B** Check if applicable:

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

C Name of organization**EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1475 W. CYPRESS CREEK RD.City or town, state or province, country, and ZIP or foreign postal code
FORT LAUDERDALE, FL 33309**F** Name and address of principal officer: **CHRISTINE KLIMA****1475 W CYPRESS CREEK RD NO 301, FT LAUDERDALE****D** Employer identification number**65-1060848****E** Telephone number
(954) 377-2188**G** Gross receipts \$ **166,679,239.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.ELCBROWARD.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2000** **M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE COALITION'S PURPOSE IS TO IMPLEMENT AN INTEGRATED, HIGH QUALITY, SEAMLESS SERVICE DELIVERY	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	19
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	212
	6	Total number of volunteers (estimate if necessary)	19
		7a	Total unrelated business revenue from Part VIII, column (C), line 12
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	134,285,337.
	9	Program service revenue (Part VIII, line 2g)	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	435.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	134,285,337.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	122,229,908.
	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)	10,279,570.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,779,652.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	134,289,130.
	19	Revenue less expenses. Subtract line 18 from line 12	-3,793.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)
21		Total liabilities (Part X, line 26)	18,573,540.
22		Net assets or fund balances. Subtract line 21 from line 20	317,763.
			338,449.

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	CHRISTINE KLIMA, CHIEF ADMINISTRATIVE OFFICER			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed PTIN
	MARTHA G. PARKER	MARTHA G. PARKER	02/13/23	P02266097
	Firm's name ▶ KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S	Firm's EIN ▶ 59-1363792		
	Firm's address ▶ 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308	Phone no. 954-771-0896		

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

132001 12-09-21 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. EARLY LEARNING COALITION OF BROWARD COUNTY, INC.	Taxpayer identification number (TIN) 65-1060848
	Number, street, and room or suite no. If a P.O. box, see instructions. 1475 W. CYPRESS CREEK RD.	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT LAUDERDALE, FL 33309	

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

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

CHRISTINE KLIMA

- The books are in the care of ► **1475 W CYPRESS RD NO 301 - FT LAUDERDALE, FL 33309**

Telephone No. ► **954-377-2190**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year or
► ☒ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**

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

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

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.

Form 990 (2021)

65-1060848 Page 2

Part III Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

THE COALITION'S PURPOSE IS TO IMPLEMENT AN INTEGRATED, HIGH QUALITY, SEAMLESS SERVICE DELIVERY SYSTEM FOR PUBLICLY FUNDED EARLY EDUCATION AND CARE PROGRAMS IN BROWARD COUNTY, SERVING CHILDREN FROM BIRTH TO THIRTEEN YEARS OF AGE.

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 \$ 150,949,984. including grants of \$ 150,949,984.) (Revenue \$)

SLOTS AND PASSTHROUGH - THE EARLY LEARNING COALITION OF BROWARD OFFERS SCHOOL READINESS (SR) AND VOLUNTARY PRE-KINDERGARTEN (VPK) SERVICES TO QUALIFYING FAMILIES USING GOVERNMENT AND LOCAL FUNDING. THE SCHOOL READINESS (SR) PROGRAM OFFERS FINANCIAL ASSISTANCE TO LOW-INCOME FAMILIES FOR EARLY CHILDHOOD EDUCATION, THE PROGRAM FACILITATES FAMILIES BECOMING FINANCIALLY SELF-SUFFICIENT AND PROVIDES HIGH QUALITY CHILD CARE TO THEIR CHILDREN. 718 PROVIDERS HAVE CONTRACTED WITH THE ELC OF BROWARD COUNTY TO PROVIDE SCHOOL READINESS SERVICES DURING THE 2019/2020 FISCAL YEAR. VOLUNTARY PRE-KINDERGARTEN (VPK) IS A FREE PROGRAM FOR 4 AND 5-YEAR-OLDS WHO RESIDE IN FLORIDA PARTICIPATING CHILDREN MUST BE 4 YEAR OF AGE ON OR BEFORE SEPTEMBER 1 PARENTS CAN ENROLL THEIR CHILD IN THE STATE'S FREE, VOLUNTARY PREKINDERGARTEN (VPK)

4b (Code:) (Expenses \$ 7,654,144. including grants of \$ 427,237.) (Revenue \$)

ELIGIBILITY, PROVIDER RELATIONS AND PAYMENTS - THE EARLY LEARNING COALITION OF BROWARD COUNTY PROVIDES PROGRAM SUPPORT SERVICES FOR SUBSIDIZED CHILD CARE INCLUDING ELIGIBILITY DETERMINATION, PROVIDER CONTRACTING AND PROVIDER REIMBURSEMENT SERVICES. THE ELC OFFERS CHILD CARE RESOURCE AND REFERRAL SERVICES(CCR&R), A FREE COMMUNITY SERVICE FOR ALL FAMILIES IN BROWARD COUNTY. CCR&R ASSISTS PARENTS WITH CUSTOMIZED SEARCHES FOR CHILD CARE PROVIDERS, EDUCATIONAL MATERIALS ABOUT CHOOSING CHILD CARE OR PARENTING, AND REFERRALS TO OTHER COMMUNITY RESOURCES ABOUT EARLY CHILDHOOD DEVELOPMENT.

4c (Code:) (Expenses \$ 4,316,616. including grants of \$ 587,344.) (Revenue \$)

QUALITY AND EDUCATION - THE EARLY LEARNING COALITION OF BROWARD IS DEDICATED TO INCREASE THE QUALITY OF EARLY CARE AND EDUCATION FOR ALL CHILDREN IN BROWARD COUNTY. THE ELC USES THE NATIONALLY RECOGNIZED CLASSROOM ASSESSMENT SCORING SYSTEM (CLASS), TO ASSESS AND SCORE CHILD CARE PROGRAMS. COACH SPECIALISTS USE CLASS INFORMATION TO DESIGN A CUSTOMIZED, EVIDENCE-BASED STRATEGY FOR IMPROVING HOW TEACHERS INTERACT WITH CHILDREN EVERY DAY. THE QUALITY AND EDUCATION TEAM ALSO OFFERS HANDS-ON INCLUSION SERVICES AND A WIDE ARRAY OF GROUP TRAINING AND INDIVIDUALIZED SUPPORT TO CHILD CARE CENTER DIRECTORS, CLASSROOM TEACHERS AND PROGRAMS WORKING TO MEET SCHOOL READINESS AND VPK CONTRACT STANDARDS.

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

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

4e Total program service expenses 162,920,744.

Form 990 (2021)

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SEE SCHEDULE O FOR CONTINUATION(S)

3

16040213 757829 MP16583

2021.05040 EARLY LEARNING COALITION OF MP165831

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2021)

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Part IV Checklist of Required Schedules

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

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Form **990** (2021)

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2021)

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Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	822	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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Form **990** (2021)

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

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Form 990 (2021)

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 212		
b 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.	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a X
b If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	7a X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	7c X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	7e X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	7f X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	14a X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	15 X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	16 X
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

132005 12-09-21

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Form 990 (2021)

16040213 757829 MP16583

2021.05040 EARLY LEARNING COALITION OF MP165831

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2021)

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

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

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	20													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent		19												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2										X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3										X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
6 Did the organization have members or stockholders?							6							X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								7a						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b					X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										8a			X	
b Each committee with authority to act on behalf of the governing body?											8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O												9		X

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

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

Section C. Disclosure

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

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **CHRISTINE KLIMA - 954-377-2190**
1475 W CYPRESS RD NO 301, FT LAUDERDALE, FL 33309

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2021)

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RENEE JAFFE CEO/EXECUTIVE DIRECTOR	40.00	X		X				170,235.	0.	24,975.
(2) CHRISTINE KLIMA CHIEF ADMINISTRATIVE OFFICER	40.00				X			156,478.	0.	35,385.
(3) HOWARD BAKALAR CHIEF PROGRAM OFFICER	40.00					X		143,475.	0.	26,379.
(4) JUDITH MERRITT CHIEF OPERATING OFFICER	40.00					X		140,683.	0.	21,064.
(5) HUBERT CESAR CHIEF INFORMATION OFFICER	40.00					X		136,895.	0.	9,627.
(6) LAURIE SALLARULO CHAIR	1.00	X		X				0.	0.	0.
(7) DAWN LIBERTA FIRST VICE CHAIR	1.00	X		X				0.	0.	0.
(8) TWAN RUSSELL SECOND VICE CHAIR	1.00	X		X				0.	0.	0.
(9) MONICA KING SECRETARY	1.00	X		X				0.	0.	0.
(10) CINDY ARENBERG-SELTZER TREASURER	1.00	X		X				0.	0.	0.
(11) BEVERLEY BATSON DIRECTOR	1.00	X						0.	0.	0.
(12) SHARONDA DAVIS-BAILEY DIRECTOR	1.00	X						0.	0.	0.
(13) MELODY MCDONALD DIRECTOR	1.00	X						0.	0.	0.
(14) DR. AMOY REID DIRECTOR	1.00	X						0.	0.	0.
(15) RICHARD CAMPILLO DIRECTOR	1.00	X						0.	0.	0.
(16) CAROL HYLTON DIRECTOR	1.00	X						0.	0.	0.
(17) LAURIE RICH LEVINSON DIRECTOR	1.00	X						0.	0.	0.

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COUNTY, INC.**

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ELLIE SCHROT DIRECTOR	1.00	X						0.	0.	0.
(19) MICHAEL ASSEFF DIRECTOR	1.00	X						0.	0.	0.
(20) JULIE WINBURN DIRECTOR	1.00	X						0.	0.	0.
(21) RENEE PODOLSKY, MBA DIRECTOR	1.00	X						0.	0.	0.
(22) ZACHARY TALBOT DIRECTOR	1.00	X						0.	0.	0.
(23) KRISTINA WEST DIRECTOR	1.00	X						0.	0.	0.
(24) KIRK ENGLEHARDT DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								747,766.	0.	117,430.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								747,766.	0.	117,430.

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 6

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
FT. LAUDERDALE CROWN CENTER, LLC, 1475 W. CYPRESS CREEK ROAD, SUITE 202, FORT	LEASE	401,751.

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 2

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**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

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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	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	166,666,136.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	12,668.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		166,678,804.			
	Program Service Revenue	2 a Business Code					
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f					
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		435.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	(ii) Personal			
			6a				
			6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			7a				
			7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
			8b				
	b	Less: direct expenses					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
		10b					
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue	11 a Business Code						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		166,679,239.	0.	0.	435.

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

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Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	151,375,774.	151,375,774.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	588,791.	588,791.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	343,926.		343,926.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,908,376.	7,148,302.	1,760,074.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	246,840.	190,708.	56,132.	
9 Other employee benefits	1,983,749.	1,532,639.	451,110.	
10 Payroll taxes	654,768.	505,872.	148,896.	
11 Fees for services (nonemployees):				
a Management				
b Legal	46,612.	23,995.	22,617.	
c Accounting	46,800.	24,092.	22,708.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	572,330.	294,629.	277,701.	
12 Advertising and promotion	101,788.	52,399.	49,389.	
13 Office expenses	602,856.	256,719.	346,137.	
14 Information technology				
15 Royalties				
16 Occupancy	463,135.	389,086.	74,049.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	93,926.	61,999.	31,927.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,778.		1,778.	
23 Insurance	42,105.	35,353.	6,752.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a INSTRUCTIONAL MATERIALS	325,437.	291,386.	34,051.	
b PAYROLL AND HIRING FEES	101,762.	52,386.	49,376.	
c OTHER EXPENSES	90,928.	62,573.	28,355.	
d TEMPORARY PERSONNEL	46,637.	24,008.	22,629.	
e All other expenses	20,235.	10,033.	10,202.	
25 Total functional expenses. Add lines 1 through 24e	166,658,553.	162,920,744.	3,737,809.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,958,880.	1	10,062,564.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	11,529,839.	3	2,221,148.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	244,490.	9	279,451.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	279,796.		
	b Less: accumulated depreciation	268,312.		
		13,262.	10c	11,484.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	2,144,832.	15	589,663.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	18,891,303.	16	13,164,310.	
Liabilities	17 Accounts payable and accrued expenses	2,525,467.	17	2,181,512.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	16,048,073.	25	10,644,349.
	26 Total liabilities. Add lines 17 through 25	18,573,540.	26	12,825,861.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ X and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		317,763.	27	338,449.
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		317,763.	32	338,449.
33 Total liabilities and net assets/fund balances		18,891,303.	33	13,164,310.

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**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

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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	166,679,239.
2	Total expenses (must equal Part IX, column (A), line 25)	2	166,658,553.
3	Revenue less expenses. Subtract line 2 from line 1	3	20,686.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	317,763.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	338,449.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form **990** (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number
65-1060848

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

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

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

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

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2021

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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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	96,434,262.	104,024,931.	120,981,746.	134,285,337.	166,678,804.	622,405,080.
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	96,434,262.	104,024,931.	120,981,746.	134,285,337.	166,678,804.	622,405,080.
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.						622,405,080.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	96,434,262.	104,024,931.	120,981,746.	134,285,337.	166,678,804.	622,405,080.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	108.		500.		435.	1,043.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						622,406,123.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100.00	%
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐		
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐		

Schedule A (Form 990) 2021

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. 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 - 2020. 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

☐

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2021

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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Schedule A (Form 990) 2021

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2021

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Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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Schedule A (Form 990) 2021

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2021

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2021

65-1060848 Page 7

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

Supplemental Information.

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number

65-1060848

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

Name of organization EARLY LEARNING COALITION OF BROWARD COUNTY, INC.	Employer identification number 65-1060848
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DIVISION OF EARLY LEARNING 325 W GAINES ST TALLAHASSEE, FL 32399	\$ 158,320,773.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY 6600 WEST COMMERCIAL BOULEVARD LAUDERHILL, FL 33319	\$ 5,827,803.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	BROWARD COUNTY 115 S. ANDREWS AVENUE FORT LAUDERDALE, FL 33301	\$ 2,037,895.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number

65-1060848**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number

65-1060848

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

Employer identification number
65-1060848

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2021

132051 10-28-21

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule D (Form 990) 2021

65-1060848 Page **2**

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

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

- | | |
|---|--|
| a ☐ Public exhibition | d ☐ Loan or exchange program |
| b ☐ Scholarly research | e ☐ Other _____ |
| c ☐ Preservation for future generations | |

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

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

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

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

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

	Amount
c Beginning balance	
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, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment ☐ %
- b** Permanent endowment ☐ %
- c** Term endowment ☐ %

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

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

	Yes	No
(i) Unrelated organizations		
(ii) Related organizations		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		279,796.	268,312.	11,484.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,484.

Schedule D (Form 990) 2021

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule D (Form 990) 2021

65-1060848 Page **3**

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT LIABILITY	209,758.
(3) REFUNDABLE ADVANCES	1,347,746.
(4) DUE TO PROVIDERS	8,958,600.
(5) DUE TO FUNDERS	128,245.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	10,644,349.

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

Schedule D (Form 990) 2021

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SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization **EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number
65-1060848

Part I General Information on Grants and Assistance

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
AFTER HOURS CHILD CARE, CORP. 3721 SW 32ND COURT WEST PARK, FL 33023	20-4359842		6,565.	0.			CHILDCARE
1 WORLD LEARNING CENTER 12901 NW 27TH AVE MIAMI, FL 33167	45-4515712		5,300.	0.			CHILDCARE
123 LITTLE STAR, LLC 9000 NW 26TH ST. SUNRISE, FL 33322	81-1124588		40,749.	0.			CHILDCARE
WEST BROWARD ACADEMY 5281 COCONUT CREEK PARKWAY MARGATE, FL 33063	26-2051963		62,608.	0.			CHILDCARE
3RIO SWAAM INC. DBA THE CILLA SCHOOL - 830 S STATE ROAD 7 - PLANTATION, FL 33317	82-1071574		52,455.	0.			CHILDCARE
A CHANGE IN THE GAME, INC. 6150 PEMBROKE RD. MIRAMAR, FL 33023	81-3358617		271,966.	0.			CHILDCARE

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **143.**
- 3** Enter total number of other organizations listed in the line 1 table **645.**

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

Schedule I (Form 990) 2021

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
A FAMILY CHILD CARE, INC. 4000 SW 19TH STREET FORT LAUDERDALE, FL 33317	65-1137561		290,046.	0.			CHILDCARE
A WORLD OF DISCOVERY 7025 NW 4TH STREET PLANTATION, FL 33317	82-1249548		312,941.	0.			CHILDCARE
A WORLD OF KNOWLEDGE PRESCHOOL AND LEARNING CENTER - 750 NW 180TH TERR - PEMBROKE PINES, FL 33029	20-0132931		233,631.	0.			CHILDCARE
AA ACADEMY LEARNING CENTER, LLC. 17934 NW 87TH PL. MIAMI, FL 33018	84-3065446		360,109.	0.			CHILDCARE
AALISHA LLC DBA LEARNING TOWN PRESCHOOL - 2730 NW 106TH DRIVE - CORAL SPRINGS, FL 33065	83-4321065		177,017.	0.			CHILDCARE
ABC DAY CARE AND LEARNING CENTER 9063 TAFT STREET PEMBROKE PINES, FL 33024	65-0698017		104,709.	0.			CHILDCARE
ABC DAY CARE AND LEARNING CENTER 9091 TAFT STREET PEMBROKE PINES, FL 33024	65-0698017		221,798.	0.			CHILDCARE
ABC PRESCHOOLS, LLC. DBA COCONUT CREEK PRESCHOOL - 5331 LYONS ROAD, UNIT A-1 - COCONUT CREEK, FL 33073	46-3968878		385,993.	0.			CHILDCARE
ABC WORKSHOP PRESCHOOL, INC. 12560-12588 WEST ATLANTIC BLVD. CORAL SPRINGS, FL 33071	81-2420746		412,964.	0.			CHILDCARE

Schedule I (Form 990)

Schedule I (Form 990) **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ABC'S OF LEARNING AND GROWING, INC. - 7720 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	45-3815079		487,959.	0.			CHILDCARE
ABUNDANT LIFE CHRISTIAN CENTRE DBA ABUNDANT LIFE CHRISTIAN - 1494 BANKS ROAD - MARGATE, FL 33063	59-1937119		149,636.	0.			CHILDCARE
ACADEMY FOR YOUNG LEARNERS, INC 18191 NW 68 AVE #101 HIALEAH, FL 33015	45-0553951		25,756.	0.			CHILDCARE
ACADEMY PRESCHOOL 2000 EAST OAKLAND PARK BLVD., SUITE 108 - FORT LAUDERDALE, FL 33306	47-4468742		24,338.	0.			CHILDCARE
ACHEIVEMENT & REHABILITATION CENTERS INC. ARC BROWARD - 10250 NW 53 STREET - SUNRISE, FL 33351	59-0809623		100,191.	0.			CHILDCARE
ACHIEVERS' PRESCHOOL, LLC. 2901 WEST OAKLAND PARK BLVD. SUITE OAKLAND PARK, FL 33311	36-4724589		230,844.	0.			CHILDCARE
ADHERE ACADEMY, LLC. 905 SW 8TH AVE HALLANDALE, FL 33009	47-1169830		190,880.	0.			CHILDCARE
AFTER SCH PROG AT HOLLYWOOD CENTRAL ELEM - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0915728		52,994.	0.			CHILDCARE
AFTER SCH PROG AT LAKE FOREST ELEM 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		53,911.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AFTER SCH PROG AT MIRAMAR ELEMENTARY - 5700 HORIZONS LANE - MIRAMAR, FL 33063	65-0321678		52,994.	0.			CHILDCARE
AFTER SCH PROG AT PALMVIEW ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		59,880.	0.			CHILDCARE
AFTER SCH PROG AT TEDDER ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		56,712.	0.			CHILDCARE
AFTER SCH PROG AT WATKINS ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		53,346.	0.			CHILDCARE
AFTER SCH PROG AT WESTWOOD HEIGHTS ELEM - 5700 HORIZONS LANE - MARGATE, FL 33036	65-0321678		52,994.	0.			CHILDCARE
AFTER SCH PROGRAM AT CYPRESS ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		58,098.	0.			CHILDCARE
AFTER SCH PROGRAM AT MEADOWBROOK ELEM - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		52,994.	0.			CHILDCARE
AFTER SCHOOL PROGRAM SOUTH, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		64,900.	0.			CHILDCARE
AFTER SCHOOL PROGRAM, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		52,994.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AFTER SCHOOL PROGRAMS SOUTH, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0915728		65,306.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		1,220,408.	0.			CHILDCARE
AGAPE WORSHIP CENTER DBA SHOWERS OF BLESSINGS CHRISTIAN ACAD - 2230 NW 22ND STREET - FORT LAUDERDALE, FL 33311	65-0122675		275,800.	0.			CHILDCARE
AGES AND STAGES LEARNING CENTER INC. - 2231 NW 5TH STREET - POMPANO BEACH, FL 33069	65-1049323		84,201.	0.			CHILDCARE
AIKA GROUP INC. DBA ABC LEARNING CENTER OF CORAL SPRINGS - 10623 W. ATLANTIC BLVD. - CORAL SPRINGS, FL 33071	36-4903133		213,559.	0.			CHILDCARE
AJRN INC. DBA TIME TO CARE ACADEMY 6201 W ATLANTIC BLVD. MARGATE, FL 33063	22-3882825		642,284.	0.			CHILDCARE
ALAZHAR SCHOOL 7201 WEST MCNAB ROAD TAMARAC, FL 33321	65-0751725		110,602.	0.			CHILDCARE
ALISA AND ME FUN PLAY KIDS CLUB DBA PUSHKIN ACADEMY - 1007 N. DIXIE HWY - HALLANDALE, FL 33009	81-4902945		94,476.	0.			CHILDCARE
ALL MY CHILDREN ACADEMY I 2061 N DIXIE HIGHWAY POMPANO BEACH, FL 33060	65-0882418		442,579.	0.			CHILDCARE

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**EARLY LEARNING COALITION OF BROWARD
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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALL MY CHILDREN ACADEMY I & II, INC. DBA ALL MY CHILDREN ACA - 355 NW 3RD COURT - DEERFIELD BEACH, FL 33441	65-0882418		656,299.	0.			CHILDCARE
ALL SAINTS CATHOLIC SCHOOL 10900 WEST OAKLAND PARK BLVD, SUNRISE, FL 33351	65-0861388		151,604.	0.			CHILDCARE
ALL SAINTS LUTHERAN CHURCH TAMARAC DBA ALL SAINTS LUTHERAN - 7875 WEST MCNAB ROAD - TAMARAC, FL 33321	59-1497296		87,429.	0.			CHILDCARE
ALL SPORTS OF PINE ISLAND, LLC 7081 NORTH PINE ISLAND ROAD TAMARAC, FL 33351	46-3085955		363,227.	0.			CHILDCARE
ALL STARS CHILD DEVELOPMENT CENTER 9044 NW 25TH STREET DORAL, FL 33172	20-0852901		15,780.	0.			CHILDCARE
ALPHA BETA CHILDREN'S ACADEMY, INC. - 2474 NORTH STATE ROAD 7 - MARGATE, FL 33063	84-2363926		209,556.	0.			CHILDCARE
ALPHA PRESCHOOL ACADEMY, INC. 8725 NW 76TH COURT TAMARAC, FL 33321	45-2393410		159,262.	0.			CHILDCARE
ALTERNATE EDUCATIONAL SYSTEMS, INC. DBA RANDAZZO SCHOOL - 10540 LA REINA ROAD - DELRAY BEACH, FL 33446	65-0467147		51,622.	0.			CHILDCARE
AMBERWOOD ACADEMY 4939 NORTH UNIVERSITY DRIVE LAUDERHILL, FL 33351	26-1735254		443,621.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERIBELGE CENTER FOR EDUCATION, INC. - 733 NW 2ND AVE. - FORT LAUDERDALE, FL 33311	45-3868364		15,946.	0.			CHILDCARE
AN ADVENTURE BEGINS, INC. 2427 TAFT STREET HOLLYWOOD, FL 33020	46-1601099		184,440.	0.			CHILDCARE
ANDY BEAR WORKSHOP, LLC. DBA ANDY BEAR EARLY LEARNING CENTER - 11500 WILES ROAD - CORAL SPRINGS, FL 33078	83-1364291		237,417.	0.			CHILDCARE
ANGELA SABRINA BELL DBA BELL'S FAMILY CHILDCARE - 470 NW 30TH AVE - FORT LAUDERDALE, FL 33311	86-2685608		96,734.	0.			CHILDCARE
ANN STORCK CENTER, INC. 1790 SW 43RD WAY FORT LAUDERDALE, FL 33317	59-2171081		9,617.	0.			CHILDCARE
APPLE TREE MONTESSORI INC. 6301 SW 160TH AVE SOUTHWEST RANCHES, FL 33331	82-2034184		168,698.	0.			CHILDCARE
APPLESEEDS PERFORMING ARTS ACADEMY 382 NW 14TH STREET POMPANO BEACH, FL 33060	83-4322679		146,203.	0.			CHILDCARE
ARK CHRISTIAN PRESCHOOL, INC. 343-345 NE 33RD STREET OAKLAND PARK, FL 33334	47-4253150		72,566.	0.			CHILDCARE
ARR INVESTMENTS, INC. DBA PINES PREP ACADEMY - 2600 E. JACKSON STREET - ORLANDO, FL 32803	59-3366790		234,374.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARR INVESTMENTS, INC. DBA PLANTATION PREP ACADEMY - 11300 WEST BROWARD BLVD. - PLANTATION, FL 33325	59-3366790		169,937.	0.			CHILDCARE
ARTEC ACADEMY CORP. 772 EAST HALLANDALE BEACH BLVD. HALLANDALE, FL 33009	45-4776249		124,997.	0.			CHILDCARE
ARTEC ACADEMY PRESCHOOL, LLC 750 EAST HALLANDALE BEACH BLVD. HALLANDALE, FL 33009	82-2588317		94,783.	0.			CHILDCARE
ATLANTIC MONTESSORI ACADEMY 2550 SOUTH FLAMINGO ROAD DAVIE, FL 33325	47-3488453		283,126.	0.			CHILDCARE
AVRAHAM BARASH DBA CHABAD OUTREACH CENTER OF EMERALD HILLS - 3250 STIRLING ROAD - HOLLYWOOD, FL 33021	20-0505441		141,493.	0.			CHILDCARE
B'NAI AVIV, INC. DBA B'NAI AVIV EARLY CHILDHOOD EDUCATION - 1410 INDIAN TRACE - WESTON, FL 33326	65-0096470		128,044.	0.			CHILDCARE
BABY BOOMERS INTERNATIONAL PRESCHOOL DBA BB INTERNATIONAL - 1735 EAST ATLANTIC BLVD. - POMPANO BEACH, FL 33060	26-1863765		63,984.	0.			CHILDCARE
BABY'S CASTLE 14400 NE 6TH AVE NORTH MIAMI, FL 33161	20-0644327		8,511.	0.			CHILDCARE
BABYVILLE PRESCHOOL LEARNING CENTER II - 5811 W COMMERCIAL BLVD. - TAMARAC, FL 33319	84-4629590		186,588.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BABYVILLE PRESCHOOL LEARNING CENTER, LLC. - 5811 W COMMERCIAL BLVD. - TAMARAC, FL 33319	81-5380814		203,862.	0.			CHILDCARE
BALDEO ENTERPRISES, INC. DBA HALLANDALE ACADEMY - 15 NW 5TH AVE - HALLANDALE, FL 33009	65-0653626		294,518.	0.			CHILDCARE
BALDWIN ACADEMY EAST, INC. DBA BALDWIN ACADEMY II - 2540 NW 21ST STREET - FORT LAUDERDALE, FL 33311	65-0703860		369,621.	0.			CHILDCARE
BALDWIN ACADEMY EAST, INC. DBA BALDWIN ACADEMY III - 1161 SW 30TH AVE. - FORT LAUDERDALE, FL 33312	65-0703860		236,381.	0.			CHILDCARE
BATIA DAYAN ENTERPRISES DBA LEARN AND SMILE PRESCHOOL - 4233 GRIFFIN ROAD - FORT LAUDERDALE, FL 33314	56-2588777		382,851.	0.			CHILDCARE
BEACHSIDE MONTESSORI SCHOOL, INC. 1512 E ATLANTIC BLVD. POMPANO BEACH, FL 33060	47-1619784		70,001.	0.			CHILDCARE
BEACON HILL CENTER, INC. DBA BEACON HILL PREPARATORY SCHOOL - 18001 NW 22ND AVE - MIAMI GARDENS, FL 33056	59-0898209		60,952.	0.			CHILDCARE
BEACON HILL SCHOOL, INC. 7600 DAVIE ROAD EXTENSION HOLLYWOOD, FL 33024	59-1691679		238,989.	0.			CHILDCARE
BEE CREATIVE LIBRARY 4009 WEST HALLANDALE BEACH BLVD. WEST PARK, FL 33023	46-1273014		228,521.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BENJAMIN ACADEMY, INC. 5812 TAFT STREET HOLLYWOOD, FL 33021	45-4487561		234,936.	0.			CHILDCARE
BETHEL WORSHIP CENTER OF FORT LAUDERDALE, INC. DBA BETHEL - 6060 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	59-2559875		81,675.	0.			CHILDCARE
BETHLEHEM PRESCHOOL, INC. 6045 KIMBERLY BLVD. NORTH LAUDERDALE, FL 33068	20-3224393		522,906.	0.			CHILDCARE
BEVERLY T ANGELOTTI DBA CREATIVE BEGINNINGS OF HOLLYWOOD - 2919 VAN BUREN STREET - HOLLYWOOD, FL 33020	65-0351066		249,168.	0.			CHILDCARE
BIG BLUE MARBLE, LLC. 145 EAST MAGNOLIA AVE, SUITE 208 AUBURN, AL 36830	30-0999742		497,268.	0.			CHILDCARE
BOATWRIGHT FAMILY DAYCARE CENTER, INC. - 1431 NW 31ST AVE, SUITE 6-11 - FORT LAUDERDALE, FL 33312	65-1086465		317,544.	0.			CHILDCARE
BRIGHT BEGINNINGS PRESCHOOL, INC 1955 EAST OAKLAND PARK BLVD. OAKLAND PARK, FL 33306	61-1929931		131,843.	0.			CHILDCARE
BRIGHT HORIZONS CAPITAL CORP DBA J.M. FAMILY CENTER - 640 JIM MORAN BLVD - DEERFIELD BEACH, FL 33442	80-0188248		64,579.	0.			CHILDCARE
BRIGHT HORIZONS CHILDREN'S CENTERS, LLC - 2 WELLS AVE - NEWTON, MA 02459	80-0188248		79,728.	0.			CHILDCARE

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BRIGHT HORIZONS CHILDRENS CENTERS LLC DBA DISCOVERY PRESCHOO - 5601 REGENCY LAKES BLVD. - COCONUT CREEK, FL 33073	04-2949680		187,719.	0.			CHILDCARE
BRIGHT HORIZONS CHILDRENS CENTERS LLC DBA J.M. FAMILY CENTER - 640 JIM MORAN BLVD - DEERFIELD BEACH, FL 33442	04-2949680		31,492.	0.			CHILDCARE
BRIGHT KIDS BILINGUAL PRESCHOOL 3801 NORTH UNIVERSITY DRIVE SUITE SUNRISE, FL 33351	47-2203545		330,122.	0.			CHILDCARE
BRIGHT MINDS INTERNATIONAL, LLC DBA BRIGHT MINDS INTERNATION - 7150 WEST MCNAB ROAD - TAMARAC, FL 33321	26-2634397		245,949.	0.			CHILDCARE
BRIGHT MINDS LLC DBA BRIGHT MINDS ACADEMY - 2000 NE 39TH STREET - LIGHTHOUSE POINT, FL 33064	35-2728401		10,953.	0.			CHILDCARE
BROWARD CHILDREN'S CENTER, INC. 200 SE 19TH AVE. POMPANO BEACH, FL 33060	59-1378244		20,044.	0.			CHILDCARE
BROWARD CHILDREN'S CENTER, INC. 25 SE 20TH AVE. POMPANO BEACH, FL 33060	59-1378244		6,017.	0.			CHILDCARE
BROWARD SCHOOL INVESTMENT DBA OXFORD ACADEMY AT SUNRISE - 4682 NW 103RD AVE. - SUNRISE, FL 33351	26-4531386		343,161.	0.			CHILDCARE
BRUCKNER EDUCATION, LLC DBA PRIMROSE SCHOOL OF COOPER CITY - 8447 SHERIDAN STREET - COOPER CITY, FL 33024	82-2073064		184,734.	0.			CHILDCARE

Schedule I (Form 990)

Schedule I (Form 990) **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

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BUILDING KNOWLEDGE LLC DBA HARVARD ACADEMY, LLC - 8955 NW 50TH ST. - SUNRISE, FL 33351	82-2708949		273,982.	0.			CHILDCARE
BUILDING TOOLS LEARNING CENTER, INC. - 4121 NW 191ST STREET - MIAMI GARDENS, FL 33055	45-4585360		5,410.	0.			CHILDCARE
BUTTONS AND BOWS ACADEMY, INC. 963 SW 71ST AVE. NORTH LAUDERDALE, FL 33068	36-4691828		212,728.	0.			CHILDCARE
BUTTONS AND BOWS PROFESSIONAL DAY CARE, INC. - 5650 STIRLING ROAD - HOLLYWOOD, FL 33021	65-0131894		497,889.	0.			CHILDCARE
CALVARY CHAPEL CHURCH ATTN: TAFIS MARTINEZ 1708 N. 60TH HOLLYWOOD, FL 33021	65-0879835		196,004.	0.			CHILDCARE
CAMM EDUCATIONAL ENTERPRISES, INC. DBA NEW RIVER CHILD CARE - 120 NW 7TH AVE - FORT LAUDERDALE, FL 33311	65-0387741		301,358.	0.			CHILDCARE
CARE & SHARE LEARNING ACADEMY, LLC. - 5336 NORTH UNIVERSITY DRIVE - LAUDERHILL, FL 33351	46-2933732		391,256.	0.			CHILDCARE
CARE AND SHARE UXBRIDGE CHRISTIAN ACADEMY DBA CARE AND SHARE - 3260 NORTH ANDREWS AVE. - OAKLAND PARK, FL 33309	20-8469852		241,611.	0.			CHILDCARE
CARMEN RODRIGUEZ DBA SUNSHINE DAYCARE - 22 NE 1ST AVE - HALLANDALE, FL 33009	81-0748504		226,020.	0.			CHILDCARE

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CAROLE LEVESQUE-DUBOSE DBA BUSY BUTTERFLIES, LLC. - 1800 N. 39TH AVE - HOLLYWOOD, FL 33021	90-0422748		7,037.	0.			CHILDCARE
CAROUSEL KIDS ACADEMY, LLC, DBA SMART GENERATION ACADEMY - 4610 NW 9TH COURT - PLANTATION, FL 33317	82-0845186		469,636.	0.			CHILDCARE
CARVER RANCHES DAYCARE CENTER AND KINDERGARTEN, INC. - 2201 SW 42ND AVE - WEST PARK, FL 33023	59-1220068		232,269.	0.			CHILDCARE
CASSANDRA MCCORMICK MCCLLOUD DBA MCCLLOUD TEMPLE CHRISTIAN ACA - 3141 WEST ATLANTIC BLVD. - POMPANO BEACH, FL 33069	35-2456125		198,061.	0.			CHILDCARE
CASSANDRA MCCORMICK MCCLLOUD DBA NEW DOMINION CHRISTIAN ACADE - 1417 SOUTH POWERLINE ROAD - POMPANO BEACH, FL 33069	85-1186968		38,076.	0.			CHILDCARE
CATHEDRAL OF PENTECOST DBA PINE ISLAND MONTESSORI - 5499 SW 82ND AVE - DAVIE, FL 33328	59-2209885		149,791.	0.			CHILDCARE
CCS INVESTMENTS OF TAMARAC, LLC DBA LITTLE CRAYONS PRESCHOOL - 5100 WEST COMMERCIAL BLVD. SUITE 1-2 - TAMARAC, FL 33319	83-0685959		137,451.	0.			CHILDCARE
CECILIA BERMUNDEZ DBA AMAZING ACHIEVERS ACADEMY LLC - 6247 COUNTY LINE ROAD - MIRAMAR, FL 33023	82-2651511		164,957.	0.			CHILDCARE
CENTRAL PRESCHOOL ACADEMY 4515 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	85-3599917		128,781.	0.			CHILDCARE

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CHABAD LUBAVITCH OF GREATER FORT LAUDERDALE DBA SHALOM PRES - 3518 NORTH OCEAN BLVD. - FORT LAUDERDALE, FL 33308	65-0581185		40,410.	0.			CHILDCARE
CHABAD OF GREATER FORT LAUDERDALE DBA THE EMERY & MIMI GREEN - 6700 NW 44TH STREET - LAUDERHILL, FL 33319	65-0984543		93,565.	0.			CHILDCARE
CHABAD OF PARKLAND PRESCHOOL OF THE ARTS - 7170 LOXAHATCHEE ROAD - PARKLAND, FL 33067	65-0946383		50,765.	0.			CHILDCARE
CHABAD SYNAGOGUE DBA THE CHAI CENTER FOR JEWISH LIFE, INC. - 5761 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	46-4126349		63,585.	0.			CHILDCARE
CHARE, INC. DBA CHILDREN'S WORLD OF MARGATE - 319 SOUTH STATE ROAD 7 - MARGATE, FL 33068	59-2196145		511,976.	0.			CHILDCARE
CHILDLIFE EARLY CHILDHOOD EDUCATION CENTER - 300 N 24TH AVE - HOLLYWOOD, FL 33020	65-0542254		219,541.	0.			CHILDCARE
CHILDREN IN THE SPIRIT CHRISTIAN SCHOOL - 1500 NW 3RD AVE - POMPANO BEACH, FL 33060	58-2685529		48,594.	0.			CHILDCARE
CHILDREN IN THE SPIRIT, INC. DBA CHILDREN IN THE SPIRIT CHRI - 1500 NW 3RD AVE - POMPANO BEACH, FL 33060	06-1757566		955,655.	0.			CHILDCARE
CHILDTIME CHILDCARE, INC. DBA CHILDTIME LEARNING CENTER - 8169 NORTH PINE ISLAND ROAD - TAMARAC, FL 33321	36-2616190		440,454.	0.			CHILDCARE

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CHOICES NETWORK SYSTEMS, INC. DBA CHOICES CHILDREN'S ACADEMY - 1048 FOSTER ROAD - HALLENDALE, FL 33009	65-1035130		21,151.	0.			CHILDCARE
CHRIST CHURCH PRESCHOOL DBA CHRIST CHURCH - 10021 WEST SAMPLE ROAD - CORAL SPRINGS, FL 33065	59-1381047		120,226.	0.			CHILDCARE
CHRISTOPHER, BRITTANY DBA BEE CREATIVE LEARNING CENTER, LLC - 510 LONG ISLAND AVE. - FORT LAUDERDALE, FL 33312	84-2916611		34,678.	0.			CHILDCARE
CITY OF HALLANDALE BEACH 400 S. FEDERAL HIGHWAY HALLANDALE BEACH, FL 33009	59-6000333		104,569.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT FAIRW - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025-4897	59-6019762		111,326.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SILVE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		128,643.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SUNSE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		102,445.	0.			CHILDCARE
CITY OF OAKLAND PARK 3650 NE 12TH AVE OAKLAND PARK, FL 33334	59-6000391		50,283.	0.			CHILDCARE
CITY OF PEMBROKE PINES 601 CITY CENTER WAY PEMBROKE PINES, FL 33025	59-0908106		333,249.	0.			CHILDCARE

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CITY OF PEMBROKE PINES 1600 SW 184TH AVE PEMBROKE PINES, FL 33029	59-0908106		250,647.	0.			CHILDCARE
CITY OF WILTON MANORS DBA WILTON MANORS AFTER SCHOOL BASH - 2020 WILTON DRIVE - WILTON MANORS, FL 33305	59-6002386		26,188.	0.			CHILDCARE
CLEVER KIDS LEARN PLAY LODGE, LLC 1400 NW 3RD AVE POMPANO BEACH, FL 33060	83-2866056		42,589.	0.			CHILDCARE
CLEVER OAKS MONTESSORI SCHOOL 8250 PETERS ROAD PLANTATION, FL 33324	82-4882393		121,631.	0.			CHILDCARE
COCONUT CREEK ACADEMY 4931 COCONUT CREEK PARKWAY COCONUT CREEK, FL 33063	30-0536875		231,153.	0.			CHILDCARE
COCONUT CREEK EDUCATIONAL CENTERS, DBA ALPHABETLAND MARGATE - 2851 NORTH STATE ROAD 7 - MARGATE, FL 33063	65-0305155		136,237.	0.			CHILDCARE
COCONUT CREEK SCHOOLS, LLC DBA KLA SCHOOL OF COCONUT CREEK - 6310 N STATE ROAD 7 - COCONUT CREEK, FL 33073	81-2381105		191,828.	0.			CHILDCARE
COMMUNITY BIBLE CHURCH OF DANIA BEACH, INC. DBA THE ACADEMY - 4650 SW 30TH AVE. - FORT LAUDERDALE, FL 33312	65-1131101		78,492.	0.			CHILDCARE
COMMUNITY CHURCH IN PLANTATION, INC. DBA PLANTATION COMMUNIT - 6501 WEST BROWARD BLVD. - PLANTATION, FL 33317	59-1897679		108,392.	0.			CHILDCARE

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COMMUNITY CHURCH OF GOD OF FORT LAUDERDALE - 1300 NW 19TH COURT - FORT LAUDERDALE, FL 33311	65-0119470		147,157.	0.			CHILDCARE
COMMUNITY DEVELOPMENT IMAGINATION STATION, INC. DBA FANTASY - 6460 WEST ATLANTIC BLVD. - MARGATE, FL 33063	20-5827554		423,695.	0.			CHILDCARE
CONEER'S LEARNING CENTER, LLC, 411 EAST COMMERCIAL BLVD, OAKLAND PARK, FL 33334	46-2273227		77,501.	0.			CHILDCARE
CONGREGATION LEVI YITZCHOK LUBAVITCH INC. DBA CHAI TOTS PRES - 1295 E. HALLANDALE BEACH BLVD. - HALLANDALE, FL 33009	59-2796353		165,955.	0.			CHILDCARE
CORAL BAPTIST CHURCH DBA GLADES CHRISTIAN ACADEMY PRESCHOOL - 410 LAKEVIEW DRIVE - CORAL SPRINGS, FL 33071	59-2441363		196,537.	0.			CHILDCARE
CORAL RIDGE CHRISTIAN ACADEMY, INC. - 1901 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33071	82-1039054		211,065.	0.			CHILDCARE
CORAL SPRINGS CHILDCARE PARTNERS LLC DBA THE LEARNING EXPERI - 4161 TURTLE CREEK DRIVE - CORAL SPRINGS, FL 33067	27-3495871		432,635.	0.			CHILDCARE
CORAL SPRINGS COMMUNITY CHURCH AND DAY SCHOOL - 3266 NW 99TH WAY - CORAL SPRINGS, FL 33065	59-2582877		60,919.	0.			CHILDCARE
CORAL SPRINGS HEBREW CONGREGATION DBA TEMPLE BETH ORR - 2151 RIVERSIDE DRIVE - CORAL SPRINGS, FL 33071	59-1648723		223,443.	0.			CHILDCARE

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CORAL SPRINGS PRESCHOOL, LLC 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	82-4026362		612,281.	0.			CHILDCARE
CORE LEARNING CENTER, INC. 6523 TAFT STREET HOLLYWOOD, FL 33024	81-0894325		113,951.	0.			CHILDCARE
CORNERSTONE PRESCHOOL, LLC, 153 NW 12TH STREET POMPANO BEACH, FL 33060	45-5605293		419,887.	0.			CHILDCARE
CRAFT LEARNING CENTER LLC 4000 NORTH STATE ROAD 7 # 106 LAUDERDALE LAKES, FL 33319	84-2713511		22,135.	0.			CHILDCARE
CREATIVE SPROUTS, INC, DBA CORAL SPRINGS MONTESSORI SCHOOL - 10154 WEST SAMPLE ROAD - CORAL SPRINGS, FL 33065	47-3034174		122,055.	0.			CHILDCARE
CUTTING, ASHLEY DBA WEST PARK EARLY LEARNING CENTER, LLC. - 801 EAST OAKLAND PARK BLVD. - OAKLAND PARK, FL 33334	82-3334103		83,089.	0.			CHILDCARE
CYNTHIA AND JU-NICA'S PRE-SCHOOL, INC. - 1081 NW 24TH AVE - POMPANO BEACH, FL 33069	65-0774465		98,295.	0.			CHILDCARE
CYNTHIA HURKES DBA CINDY'S LOVABLE DAY CARE & LEARNING CENTE - 4730 NW 20TH STREET - LAUDERHILL, FL 33313	01-0588930		6,277.	0.			CHILDCARE
DANIA 6 INVESTMENT DBA CREATIVE MINDS ACADEMY - 9168 WILES RD - CORAL SPRINGS, FL 33067	82-3221176		137,226.	0.			CHILDCARE

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DART EDUCATION, LLC DBA THE GODDARD SCHOOL OF PARKLAND - 7827 NORTH UNIVERSITY DRIVE - PARKLAND, FL 33067	84-5004048		210,019.	0.			CHILDCARE
DAVIE ACADEMY, INC. 3337 NORTH UNIVERSITY DRIVE HOLLYWOOD, FL 33024	86-3240780		173,738.	0.			CHILDCARE
DAVIE CHRISTIAN ACADEMY, INC. 6590 SW 39TH STREET DAVIE, FL 33314	06-1674794		93,712.	0.			CHILDCARE
DAWN TO DUSK, INC. DBA GET SMART PRESCHOOL - 4221 WEST HILLSBORO BLVD. - COCONUT CREEK, FL 33073	65-0321227		78,665.	0.			CHILDCARE
DAYSI MORDAN DBA ROSALPHANIE CHILD CARE 1, INC. - 2570 NW 139TH STREET - OPA-LOCKA, FL 33054	84-1939508		19,789.	0.			CHILDCARE
DCALZADILLA ENTERPRISES, INC. DBA BUILDING BLOCKS LEARNING - 4800 W. HILLSBORO BLVD. # A4 - COCONUT CREEK, FL 33073	81-2357806		159,854.	0.			CHILDCARE
DEBART ENTERPRISE, LLC DBA KINDER CLUES ACADEMY - 11880 WEST STATE ROAD 84 - DAVIE, FL 33325	81-4845973		124,847.	0.			CHILDCARE
DELMAR MULTI-CULTURAL ARTS ACADEMY DBA DELMAR ARTS ACADEMY - 1400 NORTH FEDERAL HIGHWAY - FORT LAUDERDALE, FL 33304	27-4548961		136,370.	0.			CHILDCARE
DENISE PRICE DBA LOVE TO LEARN ACADEMY INC. - 2051 NW 27TH LANE - FORT LAUDERDALE, FL 33311	82-3087745		105,723.	0.			CHILDCARE

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DILLARD PARK DAY CARE CENTER DBA DILLARD PARK 5 STAR ACD - 2333-37 NW 13TH COURT - FORT LAUDERDALE, FL 33311	65-0000140		294,680.	0.			CHILDCARE
DLAEN, LLC DBA LEARNING FIRST ACADEMY - 3643 ESTATE OAK CIRCLE - FORT LAUDERDALE, FL 33312	85-2777374		378,005.	0.			CHILDCARE
DONNA BURKE DBA KIDS IN MOTION INC. - 11246 WILES RD. - CORAL SPRINGS, FL 33076	65-0226349		401,519.	0.			CHILDCARE
DWAYNE LEWIS DBA ADONAI EXCEL CHILDCARE - 3226 W. BUENA VISTA DRIVE - MARGATE, FL 33063	27-4624988		77,696.	0.			CHILDCARE
E.L.I.T.A., INC. DBA EARLY LEARNING IS THE ANSWER SCHOOL - 117 SW 1TH STREET - HALLENDALE BEACH, FL 33009	20-2289013		183,636.	0.			CHILDCARE
EARLY LEARNING ACADEMY OF DAVIE, INC. - 7747 DAVIE ROAD EXTENSION - DAVIE, FL 33024	45-3192953		337,694.	0.			CHILDCARE
EARLY LEARNING ACADEMY OF PEMBROKE PINES, INC. - 11284 PINES BLVD., BAY 308 - PEMBROKE PINES, FL 33026	27-0159412		391,070.	0.			CHILDCARE
ECOKIDS, LLC. 10387 ROYAL PALM BLVD. CORAL SPRINGS, FL 33065	46-4118761		216,799.	0.			CHILDCARE
EDUCATIONAL WORLD LEARNING CENTER, INC. - 16470 NW 59TH AVE. - MIAMI LAKES, FL 33014	26-1999813		11,947.	0.			CHILDCARE

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EDUCATION FIRST, INC. DBA FIRST STEPS INTERNATIONAL ACADEMY - 2803 EXECUTIVE PARK DRIVE - WESTON, FL 33331	94-3350801		263,276.	0.			CHILDCARE
EDUCATION FIRST, INC. DBA PINES WEST ACADEMY - 17191 PINES BLVD - PEMBROKE PINES, FL 33027	94-3350801		191,011.	0.			CHILDCARE
EDUCATIONAL HORIZON AMMV LLC DBA FOOTPRINTS PRESCHOOL - 2000 NE 39TH STREET - LIGHTHOUSE POINT, FL 33064	47-1658457		54,656.	0.			CHILDCARE
EEMAC, INC. DBA NOB HILL ACADEMY 6763 STIRLING ROAD DAVIE, FL 33314	27-0050066		724,010.	0.			CHILDCARE
EEMAC, INC. DBA NOB HILL ACADEMY II - 12213 PEMBROKE ROAD - PEMBROKE PINES, FL 33025	65-1000541		599,369.	0.			CHILDCARE
EEMMAC, INC. DBA NOB HILL ACADEMY 10125 SUNSET STRIP SUNRISE, FL 33322	26-1543919		435,465.	0.			CHILDCARE
EH & ASSOCIATES, INC. DBA JUST FOR KIDS DAYCARE & PRESCHOOL - 5608 TAFT STREET - HOLLYWOOD, FL 33021	65-0702888		181,243.	0.			CHILDCARE
ELAINE BAYNARD DBA BAYNARD FAMILY CHILD CARE, INC. - 601 NW 33RD AVE - FORT LAUDERDALE, FL 33311	65-0957499		95,548.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF HOLLY - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2274286		402,676.	0.			CHILDCARE

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ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF MARGAT - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2275539		735,231.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF PLANTA - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2282815		673,393.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF SUNRISE - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2283045		596,172.	0.			CHILDCARE
ENRIQUE SOBRINO DBA MIGHTY CHILDREN EDUCATION, LLC. - 1677 SPARROW LANE - WESTON, FL 33327	82-1058571		85,198.	0.			CHILDCARE
EPWORTH UNITED METHODIST PRESCHOOL 7651 JOHNSON STREET HOLLYWOOD, FL 33024	59-1161138		225,719.	0.			CHILDCARE
ERIKA KREVA DBA MONARCH MONTESSORI ACADEMY, LLC - 2624 MIDDLE RIVER DRIVE - FORT LAUDERDALE, FL 33306	85-3249924		14,356.	0.			CHILDCARE
ES CREATIVE II OPKO LLC DBA CREATIVE CHILD LEARNING CENTER II - 9675 WESTVIEW DRIVE - CORAL SPRINGS, FL 33076	47-5115340		437,977.	0.			CHILDCARE
ES CREATIVE OPKO II, LLC DBA CREATIVE CHILD LEARNING CENTER - 150 WESTON ROAD - SUNRISE, FL 33326	47-5115340		314,579.	0.			CHILDCARE
ES CREATIVE OPKO, LLC DBA CREATIVE CHILD LEARNING CENTER III - 1305 SW 101ST ROAD - DAVIE, FL 33324	47-4852634		495,844.	0.			CHILDCARE

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EVELING HOLMES 38 MIAMI GARDENS ROAD WEST PARK, FL 33023	94-3450586		13,956.	0.			CHILDCARE
EXCEL KIDS ACADEMY, INC. 17700 NW 27TH AVE MIAMI GARDENS, FL 33056	20-5558430		40,873.	0.			CHILDCARE
EXPANSION CHURCH CORP. DBA NEW GENERATION EARLY LEARNING - 214 W. HALLANDALE BEACH BLVD. - HALLANDALE, FL 33009	20-4062063		118,611.	0.			CHILDCARE
EXPLORING MINDS LEARNING CENTER AT TURTLE RUN INC - 6301 W SAMPLE ROAD - CORAL SPRINGS, FL 33067	26-4457932		296,865.	0.			CHILDCARE
EXPRESSIONS OF LOVE ACADEMY OF EXCELLEN - 3400 NE 1ST AVE - POMPANO BEACH, FL 33064	46-5594612		308,273.	0.			CHILDCARE
FAMILY CENTER INTERNATIONAL CHILDCARE, LLC. - 960 SW 81ST TERR. - NORTH LAUDERDALE, FL 33068	82-3439435		461,729.	0.			CHILDCARE
FAMILY STYLE LEARNING CENTER 640 SW 27TH AVENUE FORT LAUDERDALE, FL 33312	26-3171014		757,413.	0.			CHILDCARE
FAULKNER, CHARMINE 2331 NW 63 AVENUE SUNRISE, FL 33313	02-5704041		14,161.	0.			CHILDCARE
FIDELIS ANGELS NETWORK, INC. DBA EMERALD HILLS SCHOOL - 3270 STIRLING ROAD - HOLLYWOOD, FL 33021	45-5354878		186,614.	0.			CHILDCARE

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FIDELIS VERITAS, LLC, DBA FIDELIS ACADEMY & PRESCHOOL - 1999 NW 9TH AVE. - FORT LAUDERDALE, FL 33311	47-2173678		64,323.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF FT LAUDERDALE - 301 E BROWARD BLVD. - FORT LAUDERDALE, FL 33301	59-0751914		128,597.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF SOUTHWEST BROWARD, INC. DBA FIRST - 2700 NORTH PALM AVE. - COOPER CITY, FL 33026	59-1618514		34,699.	0.			CHILDCARE
FIRST BAPTIST PRESCHOOL LEARNING CENTER - 138 NE 1ST STREET - POMPANO BEACH, FL 33060	59-0865948		180,203.	0.			CHILDCARE
FIRST CHRISTIAN PRESCH OF WILTON MANORS - 2733 NE 14 AVENUE - WILTON MANORS, FL 33334	47-2716584		84,559.	0.			CHILDCARE
FIRST CHURCH OF THE OPEN BIBLE DBA OPEN BIBLE PRE-SCHOOL 1 - 4767 NW 24TH COURT - LAUDERDALE LAKES, FL 33313	65-0126325		170,966.	0.			CHILDCARE
FIRST CLASS KIDS ACADEMY DBA LEARNING LAND - 1465 S. CYPRESS ROAD - POMPANO BEACH, FL 33060	27-2350876		75,206.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH DBA HAPPYLAND DAY SCHOOL - 401 SE 15TH AVE - FORT LAUDERDALE, FL 33301	59-0725544		169,050.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH OF HOLLYWOOD DBA HOLLYWOOD LEARNIN - 3329 WILSON STREET - HOLLYWOOD, FL 33021	59-0624392		77,507.	0.			CHILDCARE

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FIRST PRESBYTERIAN CHURCH OF POMPANO BEACH, INC. DBA IMAGIN. - 2331 NE 26TH AVE. - POMPANO BEACH, FL 33062	59-0909674		101,535.	0.			CHILDCARE
FIRST PRESBYTERIAN LEARNING CENTER 1600 HOLLYWOOD BOULEVARD HOLLYWOOD, FL 33020	59-0624392		274,646.	0.			CHILDCARE
FIRST UNITED METHODIST CHURCH OF FORT LAUDERDALE - 101 SE 3RD AVE - FORT LAUDERDALE, FL 33301	59-1577754		321,765.	0.			CHILDCARE
FIRST UNITED METHODIST CHURCH PRSCH-8650 - 8650 W SAMPLE ROAD - CORAL SPRINGS, FL 33065	59-1509907		305,214.	0.			CHILDCARE
FLORA W GREEN FAMILY CHILD CARE 4404 NW 202 STREET MIAMI GARDENS, FL 33055	61-1703876		10,264.	0.			CHILDCARE
FLORIDA CHILDCARE GROUP LLC DBA PRECIOUS YEARS CHRISTIAN - 11400 MIRAMAR PARKWAY - MIRAMAR, FL 33025	45-0582741		289,803.	0.			CHILDCARE
FLORIDA CONFERENCE ASSOCIATION OF SEVENTH DAY ADVENTISTS - 18900 NW 32 AVE - MIAMI GARDENS, FL 33056	59-1768621		7,305.	0.			CHILDCARE
FOBBS, RASHUNDA 911 SW 31ST AVENUE FORT LAUDERDALE, FL 33312	59-0108060		58,950.	0.			CHILDCARE
FOR KIDS ONLY ACADEMY, INC. 4895 SOUTH STATE RD. 7 DAVIE, FL 33314	65-1145036		314,522.	0.			CHILDCARE

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FOREVER KIDS ACADEMY 101 GRAND PALMS DRIVE PEMBROKE PINES, FL 33027	27-2775649		79,101.	0.			CHILDCARE
FORT LAUDERDALE PREPARATORY SCHOOL, INC. - 3275 W OAKLAND PARK BLVD. - FORT LAUDERDALE, FL 33311	59-2728364		59,565.	0.			CHILDCARE
FT LAUDERDALE ACADEMY LLC DBA MICHELLE'S INTERNATIONAL LEARN - 1800 CATHEDRAL DRIVE - MARGATE, FL 33063	87-3733761		29,518.	0.			CHILDCARE
FUTURE GENERATION LEARNING CENTER 8523 PINES BLVD. PEMBROKE PINES, FL 33024	27-1370280		411,865.	0.			CHILDCARE
FUTURE KIDS AT MIAMI LAKES CORP 18600 NW 87TH AVE #111 HIALEAH, FL 33015	83-3406284		29,445.	0.			CHILDCARE
FUTURE KIDS AT SUNRISE CORP 10651 W. OAKLAND PARK BLVD. SUNRISE, FL 33351	85-2633763		479,077.	0.			CHILDCARE
FUVIS LEARNING CENTER, INC 110 NE 51ST STREET OAKLAND PARK, FL 33334	39-2071376		9,649.	0.			CHILDCARE
GALAXY FINANCE CORP. DBA ANDOVER ACADEMY - 8501 CLEARY BLVD. - PLANTATION, FL 33324	65-0296359		177,259.	0.			CHILDCARE
GARDEN OF THE LIGHT ACADEMY, INC. 1171 NE 149TH STREET MIAMI, FL 33161	65-1142863		15,939.	0.			CHILDCARE

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GATEWAY CHURCH, INC. DBA GATEWAY CHRISTIAN ACADEMY - 2130 NW 26TH STREET - FORT LAUDERDALE, FL 33311	59-2508633		188,076.	0.			CHILDCARE
GAY-MORE CLEANERS, INC. DBA CHILDREN'S VILLAGE - 1330 NE 4TH AVE - FORT LAUDERDALE, FL 33304	59-2239311		132,837.	0.			CHILDCARE
GENTLE HUGZ PRESCHOOL AND CC, LLC 2861 NW 9TH STREET POMPANO BEACH, FL 33069	46-3030357		341,119.	0.			CHILDCARE
GERMAN-AMERICAN SCHOOL OF FT. LAUDERDALE - 4200 N 65TH AVE - DAVIE, FL 33024	20-4282473		71,757.	0.			CHILDCARE
GEROLLE NOEL DBA BRIGHT ANGELS ACADEMY PRESCHOOL LLC - 4007 SW 19TH STREET - WEST PARK, FL 33023	83-4312178		61,661.	0.			CHILDCARE
GET SMART PRESCHOOL, LLC. 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	87-1732237		236,244.	0.			CHILDCARE
GETHSEMANE MISSIONARY BAPTIST CHURCH DBA GETHSEMANE CHILD - 5201 SW 18TH STREET - WEST PARK, FL 33023	80-0667758		112,443.	0.			CHILDCARE
GHADA BAHLAWAN DBA BELLA B. MONTESSORI SCHOOL - 5760 SHERIDAN STREET - HOLLYWOOD, FL 33021	85-3023375		63,008.	0.			CHILDCARE
GHM LEARNING OF MIRAMAR, LLC. DBA THE LEARNING EXPERIENCE OF - 12280 MIRAMAR BLVD., SUITE 5 - MIRAMAR, FL 33025	85-0772665		278,123.	0.			CHILDCARE

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GIANT STEPS ACADEMY 1050 NW 18TH DRIVE POMPANO BEACH, FL 33069	20-5196615		308,150.	0.			CHILDCARE
GLADYS COOPER DBA COOPER'S FAMILY DAYCARE - 4660 LONG KEY LANE - COCONUT CREEK, FL 33073	87-0792705		5,156.	0.			CHILDCARE
GLOBAL AXIS 1912 INC DBA PANDA LITTLE ACADEMY - 3900 SW 40 AVENUE - WEST PARK, FL 33023	47-2783347		324,083.	0.			CHILDCARE
GLOBAL LEARNERS ACADEMY 6 SW 5TH AVE DANIA BEACH, FL 33004	82-5069746		367,385.	0.			CHILDCARE
GLORIA DEI LUTHERAN CHURCH, INC. 7601 SW 39TH STREET DAVIE, FL 33328	59-6534872		56,387.	0.			CHILDCARE
GM LEARNING CENTERS LLC DBA PACESETTER ACADEMY - 1894 NW 72ND WAY - HOLLYWOOD, FL 33024	83-0863153		396,647.	0.			CHILDCARE
GMBG COMPANY LLC DBA AMERICAN EAGLE ACADEMY II - 3601 W. COMMERCIAL BLVD, SUITE 39 - NORTH LAUDERDALE, FL 33309	82-4875486		432,308.	0.			CHILDCARE
GOD'S LITTLE LAMBS, INC. 2351 NW 26TH STREET OAKLAND PARK, FL 33311	65-0948619		333,429.	0.			CHILDCARE
GOLD SEAL CHILD CARE MANAGEMENT DBA THE TODDLER CLUB - 3285 N. STATE RD 7 - MARGATE, FL 33063	81-0854013		597,237.	0.			CHILDCARE

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GOODNAME CHILDCARE D/B/A A CHILDREN'S CAROUSEL - 1051 SHOTGUN ROAD - WESTON, FL 33326	81-2668589		172,528.	0.			CHILDCARE
GRAC, INC. DBA YOUNG MINDS LEARNING CENTER OF COCONUT CREEK - 6530 N. STATE ROAD7 - COCONUT CREEK, FL 33073	35-2280328		382,644.	0.			CHILDCARE
GRACE BAPTIST CHURCH OF DEERFIELD BEACH, INC. DBA HIGHLANDS - 501 NE 48TH ST. - POMPANO BEACH, FL 33064	59-1108796		208,920.	0.			CHILDCARE
GRACIAS A DIOS INC DBA CRAYONS CHRISTIAN SCHOOL - 11406 STATE ROAD 84 - DAVIE, FL 33325	20-8182132		521,659.	0.			CHILDCARE
GRANT, PHYLLIS DBA JD'S CHILD CARE, INC. - 7450 NW 42 STREET - LAUDERHILL, FL 33319	105-52-4981		38,127.	0.			CHILDCARE
GRAVEN INTERNATIONAL GROUP INC DBA TINY PLANET - 16098 W STATE ROAD 84 - WESTON, FL 33326	47-2448052		284,915.	0.			CHILDCARE
GREATER BROWARD JEWISH CENTER INC. DBA TEMPLE BETH TORAH - 5700 NW 94TH AVE. - TAMARAC, FL 33321	59-1405955		95,016.	0.			CHILDCARE
GREATER HORIZONS ACADEMY 5750 OAKLAND PARK BLVD LAUDERHILL, FL 33313	81-4657092		369,001.	0.			CHILDCARE
GREEN CHILDREN'S HOUSE FOUNDATION INC - 307 NE 1 STREET - POMPANO BEACH, FL 33060	27-0580207		111,120.	0.			CHILDCARE

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GREEN STARS INC 4021 PETERS ROAD PLANTATION, FL 33317	46-5255636		163,067.	0.			CHILDCARE
GREENWOOD, SADIA 4900 NW 17TH STREET LAUDERHILL, FL 33313	65-1031543		48,670.	0.			CHILDCARE
GUYTON, TAMMIE 650 SW 28 TERRACE FORT LAUDERDALE, FL 33312	26-4990054		42,337.	0.			CHILDCARE
GYAN D.H., LLC DBA A KIDS WORLD ACADEMY - 3750 NE 3RD AVE - DEERFIELD BEACH, FL 33064	74-3259605		236,860.	0.			CHILDCARE
HALLANDALE HOUSE OF LEARNING 124 NE 1ST AVENUE HALLANDALE, FL 33009	27-0382498		272,227.	0.			CHILDCARE
HAPPY FEET LEARNING ACADEMY, INC. 3301 NW 5TH TERR POMPANO BEACH, FL 33064	81-3932934		228,470.	0.			CHILDCARE
HARRIETT HOLMES LARGE FAMILY CHILD CARE, INC. - 3510 NW 178TH STREET - MIAMI GARDENS, FL 33056	20-5916351		6,950.	0.			CHILDCARE
HARRIS, JUDITH 650 NW 23RD TERRACE POMPANO BEACH, FL 33069	27-1674448		37,509.	0.			CHILDCARE
HAVEN OF MAJOR EXPECTATIONS PRESCHOOL INC DBA HOME PRESCHOOL - 6250 SW 8TH PL. - NORTH LAUDERDALE, FL 33068	83-2126152		117,412.	0.			CHILDCARE

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HEAD START LEARNING CENTER LLC DBA GRACE CHRISTIAN PRESCH - 200 S STATE ROAD 7 - MARGATE, FL 33068	81-0921263		546,904.	0.			CHILDCARE
HEAD START PRESCHOOL 5A 8001 KIMBERLY BLVD. NORTH LAUDERDALE, FL 33068	82-4725486		203,180.	0.			CHILDCARE
HEADSTART PRESCHOOL II 8070 WEST MCNAB ROAD NORTH LAUDERDALE, FL 33068	27-1337809		787,831.	0.			CHILDCARE
HEBREW ACADEMY COMMUNITY SCHOOL 1500 N. STATE ROAD 7 MARGATE, FL 33063	65-1026989		121,216.	0.			CHILDCARE
HI FIVE ACADEMY 5955 S. UNIVERSITY DRIVE DAVIE, FL 33328	47-4262924		245,307.	0.			CHILDCARE
HI TECH KIDZ KOLLEGE 560 E. MCNAB ROAD POMPANO BEACH, FL 33060	59-3815042		452,918.	0.			CHILDCARE
HISPANIC UNITY OF FLORIDA DBA UNITY 4 KIDS - 5840 JOHNSON STREET - HOLLYWOOD, FL 33021	59-2230272		20,256.	0.			CHILDCARE
HKBH PRESCHOOLS, LLC DBA SOARING EAGLES ACADEMY - 721 NE 177TH ST - MIAMI, FL 33162	84-2675068		576,359.	0.			CHILDCARE
HOLLYWOOD HILLS UNITED METHODIST PRESCH - 400 N. 35TH AVENUE - HOLLYWOOD, FL 33021	59-0945942		173,306.	0.			CHILDCARE

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HOLLYWOOD PLAYGROUP DBA THE NURTURY - 3201 GRIFFIN ROAD - FORT LAUDERDALE, FL 33312	82-4090613		118,621.	0.			CHILDCARE
HOME AWAY FROM HOME PEMBROKE PINES, LLC - 713 WATERWAY DRIVE - NORTH PALM BEACH, FL 33408	85-0489875		230,189.	0.			CHILDCARE
HURKES, CYNTHIA DBA CYNTHIA'S LOVEABLE DAY CARE - 4730 NW 20TH ST - LAUDERHILL, FL 33313	266-37-4927		28,493.	0.			CHILDCARE
I PLANET ACADEMY 10601 WILES ROAD CORAL SPRINGS, FL 33076	27-3533318		156,874.	0.			CHILDCARE
IDES'S LEARNING CENTER DBA WEE ONES OF HOLLYWOOD - 189 MORNINGSIDE DRIVE - MIAMI SPRINGS, FL 33166	20-0240157		804,872.	0.			CHILDCARE
IMAGINE AT BROWARD INC DBA IMAGINE SCHOOL AT BROWARD - 9001 WESTVIEW DRIVE - CORAL SPRINGS, FL 33067	27-2883364		192,105.	0.			CHILDCARE
IMAGINE CHARTER SCHOOL AT WESTON 2500 GLADES CIRCLE WESTON, FL 33327	65-1125969		149,659.	0.			CHILDCARE
IMK CHILDREN SERVICES INC 602 ANDERSON CIRCLE DEERFIELD BEACH, FL 33441	36-4819823		137,944.	0.			CHILDCARE
IN HIS HANDS FAMILY LEARNING CENTER INC - 1160 NW 41ST TERRACE - LAUDERHILL, FL 33313	81-0650164		105,316.	0.			CHILDCARE

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INSIGHT GB INC. DBA KID CADODLES ACADEMY - 4947 SHERIDAN STREET - HOLLYWOOD, FL 33021	30-0809179		470,703.	0.			CHILDCARE
ISHA PRESCHOOL LLC DBA THE LITTLE SEEDS PRESCHOOL - 5135 S. UNIVERSITY DRIVE - DAVIE, FL 33328	83-0612852		112,842.	0.			CHILDCARE
ISLAMIC FOUNDATION OF SOUTH FLORIDA - 5455 NW 108TH AVENUE - SUNRISE, FL 33351	35-0522362		69,386.	0.			CHILDCARE
ISMAIL & FAOSAT DANIA DBA DANIA 6 INVESTMENT INC. - 4089 WEST WHITEWATER AVE. - WESTON, FL 33332	82-3221176		173,472.	0.			CHILDCARE
ISP BROWARD, LLC. DBA MONTESSORI ACADEMY - 19200 PINES BLVD. - PEMBROKE PINES, FL 33029	83-3196229		201,474.	0.			CHILDCARE
IT'S A SMALL WORLD LEARNING CENTER II, INC. - 3100 NW 94TH STREET - MIAMI, FL 33147	65-0959731		31,298.	0.			CHILDCARE
ITSY BITSY KIDZ INC. 6801 WEST COMMERCIAL BLVD TAMARAC, FL 33319	81-4599001		328,954.	0.			CHILDCARE
ITSY BITSY KIDZ 2 INC 6328 POWERLINE ROAD FORT LAUDERDALE, FL 33309	81-4708396		155,824.	0.			CHILDCARE
J & J CHILDCARE, INC. DBA CHILDREN'S WORLD SOUTH - 822 SW 27TH ST. - FORT LAUDERDALE, FL 33315	59-2740873		222,585.	0.			CHILDCARE

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JACK & JILL CHILDREN'S CENTER, INC. - 1315 W. BROWARD BLVD. - FT. LAUDERDALE, FL 33324	59-0637870		1,071,511.	0.			CHILDCARE
JANICE SAVAGE 1260 SW 5TH TERR. DEERFIELD BEACH, FL 33441	65-0833934		15,740.	0.			CHILDCARE
JEDCO INC DBA SUMMIT QUESTA MONTESSORI SCHOOL - 5451 SW 64TH AVENUE - DAVIE, FL 33314	65-0247530		149,666.	0.			CHILDCARE
JENNIFER LEON DBA COUNTRY CLUB CHILDREN'S EDU. CENTER INC. - 18674 NW 67 AVE - MIAMI, FL 33015	46-3577571		59,402.	0.			CHILDCARE
JEWISH COMMUNITY CENTERS OF SOUTH BROWARD INC. DBA BAER FAMI - 5850 S PINE ISLAND ROAD - DAVIE, FL 33328	59-2075982		122,063.	0.			CHILDCARE
JEWISH COMMUNITY CENTERS OF SOUTH BROWARD, INC. - 5850 S PINE ISLAND ROAD - DAVIE, FL 33328	59-2075982		313,343.	0.			CHILDCARE
JEWISH SCHOOL OF MIAMI 5100 SHERIDAN STREET HOLLYWOOD, FL 33021	81-3514481		58,032.	0.			CHILDCARE
JOHNSON GREEN, ANTOINETTE 1605 NW 7TH PLACE FORT LAUDERDALE, FL 33311	81-1750358		40,695.	0.			CHILDCARE
JOSIAHS CHRISTIAN ACADEMY 2 7779 W SUNRISE BLVD. PLANTATION, FL 33322	65-1289345		383,906.	0.			CHILDCARE

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JULES TINY TREASURES LEARNING CENTER - 2465 STIRLING ROAD - FORT LAUDERDALE, FL 33312	30-0673338		160,702.	0.			CHILDCARE
K.C. KIDDIE CARE II 2818 NW 169TH TERR. MIAMI, FL 33056	84-1767397		15,058.	0.			CHILDCARE
KAYANN BAUGH DBA EXCELSIOR ARTZ PREPARATORY SCHOOL - 8197-13 N. UNIVERSITY DRIVE - TAMARAC, FL 33321	65-0690255		47,806.	0.			CHILDCARE
KCM KIDZ DBA MARGATE CHRISTIAN ACADEMY - 10246 NW 53RD COURT - CORAL SPRINGS, FL 33076	85-1442683		348,320.	0.			CHILDCARE
KELLY CLARK DBA EDUCATION STATION PRESCHOOL - 2458 NORTH FEDERAL HIGHWAY - LIGHTHOUSE POINT, FL 33064	57-1223759		223,477.	0.			CHILDCARE
KESLEY, INC. DBA KIDDIE CORNER ACADEMY - 7640 NW 186TH STREET - HIALEAH, FL 33015	65-0764626		41,410.	0.			CHILDCARE
KIA CREATIVE MINDS PRESCHOOL, LLC 191 EAST COMMERCIAL BLVD. OAKLAND PARK, FL 33334	83-1377548		243,655.	0.			CHILDCARE
KID'S HAVEN ACADEMY, INC 18373 NW 27TH AVE. SUITE B MIAMI GARDENS, FL 33056	74-3063611		21,404.	0.			CHILDCARE
KID'S KINGDOM CHILD CARE CENTER 318 SW 5TH AVENUE DELRAY BEACH, FL 33444	46-3185869		10,230.	0.			CHILDCARE

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KID'S KINGDOM CHILD CARE CENTER 318 SW 5TH AVE DELRAY BEACH, FL 33444	83-1485241		44,009.	0.			CHILDCARE
KID'S PARADISE 7700 NORTH STATE ROAD 7 COCONUT CREEK, FL 33073	65-0790960		15,401.	0.			CHILDCARE
KID'S PLAY TOWN, INC. 5006 NORTH FEDERAL HIGHWAY LIGHTHOUSE POINT, FL 33064	65-1118922		61,756.	0.			CHILDCARE
KIDDIE ACADEMY OF PLANTATION, LLC. DBA KIDDIE ACADEMY OF PLA - 9621 W. BROWARD BLVD. - PLANTATION, FL 33324	45-2118781		233,790.	0.			CHILDCARE
KIDDIE CARE BROWARD, INC. 3269 W. BROWARD BLVD. LAUDERHILL, FL 33313	84-3711711		282,316.	0.			CHILDCARE
KIDDIE CARE INC. 5801 NW 19TH ST. LAUDERHILL, FL 33313	30-1007224		554,759.	0.			CHILDCARE
KIDDIE CITY EARLY EDUCATION CENTER, INC. - 1780 N UNIVERSITY DRIVE - PEMBROKE PINES, FL 33024	27-2391328		322,755.	0.			CHILDCARE
KIDDIE CORNER PRESCHOOL INC. DBA EARLY YEARS ACADEMY - 17790 NW 78TH AVE. - HIALEAH, FL 33015	65-0866403		34,709.	0.			CHILDCARE
KIDDIE RIDGE ACADEMY 7077 W BROWARD BOULEVARD PLANTATION, FL 33317	65-1103363		228,284.	0.			CHILDCARE

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KIDDY LAND PRE-SCHOOL AND DAY CARE, INC. - 331 NE 25TH STREET - POMFANO BEACH, FL 33064	65-0688543		564,382.	0.			CHILDCARE
KIDS HAVEN ACADEMY SUNRISE 3816 N. UNIVERSITY DRIVE SUNRISE, FL 33351	85-1990797		173,894.	0.			CHILDCARE
KIDS IN DISTRESS INC 819 NE 26 STREET WILTON MANORS, FL 33305	59-1927289		345,729.	0.			CHILDCARE
KIDS IN MOTION LEARNING CENTER, INC. - 906 N 62 AVENUE - HOLLYWOOD, FL 33024	65-0603420		186,450.	0.			CHILDCARE
KIDS MANOR DAY CARE DBA NOB HILL ACADEMY SUNRISE - 3477 HIATUS ROAD - SUNRISE, FL 33351	65-0881403		602,811.	0.			CHILDCARE
KIDS TOWN ACADEMY 3890 N ANDREWS AVENUE OAKLAND PARK, FL 33309	47-2738782		484,094.	0.			CHILDCARE
KIDS UNIVERSITY PRESCHOOL II 2800 W. 84TH STREET # 13 HIALEAH, FL 33018	65-0964313		6,809.	0.			CHILDCARE
KIDS WORLD INTERNATIONAL ACADEMY 5949 STIRLING ROAD DAVIE, FL 33314	46-5504664		364,385.	0.			CHILDCARE
KIDSTOWN ACADEMY II 2030 NW 49 AVE LAUDERHILL, FL 33313	81-3001434		297,903.	0.			CHILDCARE

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KIDSTOWN EARLY LEARNING CENTER, INC. - 2027 NE 18TH ST., UNIT 1 - FORT LAUDERDALE, FL 33305	27-5030302		260,452.	0.			CHILDCARE
KIDZ ZONE CENTER INC 3178 NW 132 TERRACE OPA LOCKA, FL 33054	20-2569965		7,664.	0.			CHILDCARE
KIM AND SCHILL LLC DBA KIDDIE ACADEMY - 8722 NW 47TH DRIVE - CORAL SPRINGS, FL 33067	83-3013655		428,759.	0.			CHILDCARE
KINDER CLUBS 2 LLC DBA ADVENTURE TEK - 10141 CLEARY BLVD. - PLANTATION, FL 33324	47-4294215		85,279.	0.			CHILDCARE
KINDER FOR US LLC DBA KIDS IN ACTION, LLC. - 433 NW 41ST STREET - OAKLAND PARK, FL 33309	20-0066430		364,761.	0.			CHILDCARE
KINDER VILLAGE ACADEMY 10000 JOHNSON STREET PEMBROKE PINES, FL 33024	47-1984204		342,223.	0.			CHILDCARE
KINDERCARE EDUCATION, LLC. DBA CAMBRIDGE SCHOOLS - 2550 GLADES CIRCLE - WESTON, FL 33327	06-1097006		111,763.	0.			CHILDCARE
KINDERCARE EDUCATION, LLC. DBA CAMBRIDGE SCHOOLS - 6100 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	06-1097006		137,225.	0.			CHILDCARE
KINDERCARE EDUCATION, LLC. DBA CAMBRIDGE SCHOOLS - 17770 SW 2ND STREET - PEMBROKE PINES, FL 33029	06-1097006		87,681.	0.			CHILDCARE

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KINDERWORLD PRE-SCHOOL CENTER II INC - 2799 NW 55 AVENUE - LAUDERHILL, FL 33313	59-2839976		1,632,734.	0.			CHILDCARE
KINDERWORLD PRESCHOOL CENTER II, INC. - 2799 NW 55TH AVE - LAUDERHILL, FL 33313	59-2153421		783,869.	0.			CHILDCARE
KOINONIA WORSHIP CENTER & VILLAGE, INC. DBA MIMI'S LEARNING - 4900 W. HALLANDALE BEACH BLVD., BUILDING A - PEMBROKE PARK, FL 33023	59-2229918		73,584.	0.			CHILDCARE
KRADLE TO KINDERGARTEN INC 2500 N STATE ROAD 7 LAUDERDALE LAKES, FL 33313	27-3121867		494,092.	0.			CHILDCARE
KRADLE TO KINDERGARTEN PRESCHOOL II, INC. - 2500 N. STATE ROAD 7 - LAUDERDALE LAKES, FL 33313	47-1823602		383,891.	0.			CHILDCARE
KREATIVE KIDZ LEARNING CENTER 3620 NW 39TH STREET LAUDERDALE LAKES, FL 33309	80-0895512		280,849.	0.			CHILDCARE
KUEHG CORP. DBA CAMBRIDGE SCHOOLS P.O. BOX 741282 LOS ANGELES, CA 90074	47-4478313		444,161.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		2,695,841.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE LEARNING CENTERS LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		758,178.	0.			CHILDCARE

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LA FUENTE, PEGGY DBA FOUNDATION MONTESSORI, LLC. - 9470 NW 24TH ST. - SUNRISE, FL 33322	83-0848426		18,889.	0.			CHILDCARE
LA PETITE ACADEMY 1900 NORTH DOUGLAS ROAD PEMBROKE PINES, FL 33024	43-1243221		292,723.	0.			CHILDCARE
LA PETITE ACADEMY 2610 SOUTH DOUGLAS ROAD MIRAMAR, FL 33025	43-1243221		357,729.	0.			CHILDCARE
LA PETITE ACADEMY 3228 HOLIDAY SPRINGS BLVD MARGATE, FL 33063	43-1243221		467,609.	0.			CHILDCARE
LA PETITE ACADEMY 12151 SW 14TH STREET PEMBROKE PINES, FL 33025	43-1243221		309,982.	0.			CHILDCARE
LA PETITE ACADEMY DBA THREE VILLAGE MONTESSORI SCHOOL - 1400 INDIAN TRACE - WESTON, FL 33326	43-1243221		156,632.	0.			CHILDCARE
LA PETITE ACADEMY DEERFIELD BCH 280 - 280 NORTHWEST 45 AVENUE - DEERFIELD BEACH, FL 33442	43-1243221		503,753.	0.			CHILDCARE
LA PETITE ACADEMY MARGATE ATL 6750 6750 W ATLANTIC BOULEVARD MARGATE, FL 33063	43-1243221		301,713.	0.			CHILDCARE
LA PETITE LEADERSHIP DBA KIDS IN ACTION II - 4651 N DIXIE HIGHWAY - FORT LAUDERDALE, FL 33334	26-1568086		293,921.	0.			CHILDCARE

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LADYBIRD CORAL SPRINGS, LLC. DBA LADYBIRD ACADEMY OF CORAL - 5700 CREEKSIDE DRIVE - CORAL SPRINGS, FL 33067	46-0903676		288,662.	0.			CHILDCARE
LAKESHA DORSET-FALLETT DBA BEGINNERS LEARNING WITH FUN PREP - P.O.BOX 567081 - POMPANO BEACH, FL 33066	47-3683571		119,849.	0.			CHILDCARE
LAUDERHILL SEVENTH DAY ADVENTIST CHURCH INC. - 1173 NW 40TH AVENUE - LAUDERHILL, FL 33313	46-4362881		68,274.	0.			CHILDCARE
LAWANDA DENISE HENDERSON DBA TAYLOR'S TOTS PRESCHOOL, INC. - 321-323 SW 27TH AVE. - FORT LAUDERDALE, FL 33312	81-2289769		188,616.	0.			CHILDCARE
LEAD AHEAD CENTER DBA LEAP AHEAD LEARNING CENTER - 1100 SW 24TH AVE - DEERFIELD BEACH, FL 33442	81-4329085		662,203.	0.			CHILDCARE
LEARN AND SMILE TUTORING CENTER, LLC. DBA LEARN AND SMILE AC - 4233 GRIFFIN ROAD - FORT LAUDERDALE, FL 33314	86-1384675		97,174.	0.			CHILDCARE
LEARNING CITY ACADEMY 7336 W ATLANTIC BLVD. MARGATE, FL 33063	46-2427497		263,610.	0.			CHILDCARE
LEARNING CITY ACADEMY 2203SW 2ND ST. POMPANO BEACH, FL 33069	81-2371462		379,565.	0.			CHILDCARE
LEARNING CITY ACADEMY III 1890 NW 122 TERR PEMBROKE PINES, FL 33026	81-1771972		183,832.	0.			CHILDCARE

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LEARNING CITY ACADEMY V, LLC. 5594 SAMPLE ROAD MARGATE, FL 33073	82-3202477		337,889.	0.			CHILDCARE
LEARNING CITY ACADEMY WEST 2100 N FLAMINGO ROAD PEMBROKE PINES, FL 33028	81-1771972		339,553.	0.			CHILDCARE
LEARNING CITY ACADEMY, INC. 7336 WEST ATLANTIC BLVD. MARGATE, FL 33063	46-2427497		80,357.	0.			CHILDCARE
LEARNING CITY ACADEMY X, LLC 2100 NORTH FLAMINGO ROAD PEMBROKE PINES, FL 33028	84-2410048		266,305.	0.			CHILDCARE
LEARNING CORNER PRESCHOOL ACADEMY, INC. - 1003 SE 1ST AVE - HALLANDALE BEACH, FL 33009	47-1225973		284,056.	0.			CHILDCARE
LEARNING IN MOTION ACADEMY 6820 NW 70 AVENUE TAMARAC, FL 33321	46-5544992		266,672.	0.			CHILDCARE
LEARNING IN MOTION PRESCHOOL 10945 STIRLING ROAD COOPER CITY, FL 33328	26-2996934		235,098.	0.			CHILDCARE
LEARNING SCOPE ACADEMY 867 N NOB HILL ROAD PLANTATION, FL 33324	46-2873141		296,380.	0.			CHILDCARE
LEARNING STAR CHRISTIAN ACADEMY, LLC. - 12101 NW 2ND DRIVE - CORAL SPRINGS, FL 33071	82-2067376		204,612.	0.			CHILDCARE

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LEARNING TOGETHER ACADEMY 5350 W. ATLANTIC BLVD. MARGATE, FL 33063	32-0210301		7,526.	0.			CHILDCARE
LIGHTHOUSE POINT PRESCHOOL, INC. 3850 N. FEDERAL HIGHWAY LIGHTHOUSE POINT, FL 33064	81-3107960		540,559.	0.			CHILDCARE
LILLIAN'S FAMILY CHILDCARE HOME INC. DNA JORDAN FAMILY DAY - 1280 NW 181ST ST - MIAMI, FL 33169	20-2397151		7,775.	0.			CHILDCARE
LINDA'S KIDS GARDEN CORP. 26 NW 8TH AVENUE HALLANDALE, FL 33009	20-0235673		168,404.	0.			CHILDCARE
LISSETTE RODRIGUEZ-DIAZ DBA WORLD OF KIDS ACADEMY, LLC - 8130 NW 56TH STREET - DORAL, FL 33166	27-3171132		14,336.	0.			CHILDCARE
LITTLE ACORN CHILDREN'S CENTER, INC. - 1406 CHATEAU PARK DRIVE - LAUDERDALE MANORS, FL 33311	59-1922884		413,618.	0.			CHILDCARE
LITTLE BEAR & FRIENDS, INC. 6546 S. FLAMINGO ROAD #248 COOPER CITY, FL 33330	65-0855701		119,186.	0.			CHILDCARE
LITTLE BETHELITES PRESCHOOL AND CHILDCAR - 3401 WEST OAKLAND PARK BLVD - LAUDERDALE LAKES, FL 33311	56-2514167		220,871.	0.			CHILDCARE
LITTLE CHURCH BY THE WAYSIDE FOR JESUS, INC. - 2500 NW 14TH ST., BUILDING B - FORT LAUDERDALE, FL 33311	59-2218789		11,547.	0.			CHILDCARE

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LITTLE DOLPHINS DAYCARE II, INC. 1046 NE 215TH STREET MIAMI, FL 33179	81-3336469		35,268.	0.			CHILDCARE
LITTLE GIANTS ACADEMY 2, INC. 8197 N. UNIVERSITY DR, SUITE 13 TAMARAC, FL 33321	83-2513779		460,335.	0.			CHILDCARE
LITTLE GIANTS ACADEMY INC 2710 VAN BUREN STREET HOLLYWOOD, FL 33020	81-2500158		250,561.	0.			CHILDCARE
LITTLE LEARNERS 3036 GRIFFIN ROAD DANIA BEACH, FL 33312	38-3842337		245,570.	0.			CHILDCARE
LITTLE MASTERS CHILD CARE CENTER 2701 NORTH STATE ROAD 7 FORT LAUDERDALE, FL 33313	45-0642808		790,698.	0.			CHILDCARE
LITTLE ME PRESCHOOL INC. 17300 PINES BLVD PEMBROKE PINES BLVD., FL 33029	65-0590010		619,715.	0.			CHILDCARE
LITTLE ONES IN THE MEADOWS 4107 HOLLYWOOD BLVD. HOLLYWOOD, FL 33021	26-0857154		81,836.	0.			CHILDCARE
LITTLE PALMS CHILD ENRICHMENT CENTER - 1016 NE 17TH STREET - FORT LAUDERDALE, FL 33305	46-5558121		306,600.	0.			CHILDCARE
LITTLE SCHOOLHOUSE INC THE 808 NE 3RD AVENUE FORT LAUDERDALE, FL 33304	59-1220813		115,619.	0.			CHILDCARE

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LITTLE TIGERS OF MIAMI GARDENS 16101 NW 57TH AVENUE MIAMI GARDENS, FL 33014	81-1715558		37,157.	0.			CHILDCARE
LITTLE TOWER CHRISTIAN ACADEMY 7800 NW 39 STREET SUNRISE, FL 33351	65-0958428		108,477.	0.			CHILDCARE
LITTLE TREASURES ACADEMY 101 SE 11TH AVE. POMPANO BEACH, FL 33060	82-4515388		170,554.	0.			CHILDCARE
LITTLE VILLAGE PRESCHOOL II, LLC. 8747 NW 57TH STREET TAMARAC, FL 33351	86-2138946		176,384.	0.			CHILDCARE
LITTLE VILLAGE PRESCHOOL, LLC. 420 NW 66TH AVE MARGATE, FL 33063	47-3106843		400,003.	0.			CHILDCARE
LOVE N CARE PRESCHOOL 4848 SW 61ST AVENUE DAVIE, FL 33314	76-0754701		49,736.	0.			CHILDCARE
LTSA, LLC. DBA LITTLE SUNSHINE ACADEMY - 1200 SE 6TH AVE. - DEERFIELD BEACH, FL 33441	45-4147314		288,582.	0.			CHILDCARE
LYCEE FRANCO AMERICAIN INTERNATIONAL SCH - 8900 STIRLING ROAD - COOPER CITY, FL 33024	75-3121451		157,191.	0.			CHILDCARE
MAIMONIDES-SHALOM ACADEMY, INC. DBA BRAUSER MAIMONIDES ACAD - 5300 SW 40TH AVE. - FORT LAUDERDALE, FL 33314	65-0213879		166,798.	0.			CHILDCARE

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MANNING HOLDING DBA LITTLE TREASURES ACADEMY - 101 SE 11 AVENUE - POMPANO BEACH, FL 33060	47-5413423		42,332.	0.			CHILDCARE
MARCAM CONSULTING LLC DBA JUMPSTART CHILD ENRICHMENT CENTER - 5765 NW 151TH STREET - MIAMI LAKES, FL 33014	27-1634222		28,317.	0.			CHILDCARE
MARGARET GREGOIRE DBA TINA MARIE CHILDCARE - 4992 NW 48TH AVE - COCONUT CREEK, FL 33073	103-62-6795		10,356.	0.			CHILDCARE
MARIA HELEN FERNANDEZ DBA CHILDREN'S WORLD SOUTH OF DAVIE - 6700 GRIFFIN ROAD - DAVIE, FL 33314	82-2111962		240,744.	0.			CHILDCARE
MARLON GREENWOOD DBA CRADLE LEARNING CENTER - 1301 NW 6TH COURT - FORT LAUDERDALE, FL 33311	81-3462768		170,310.	0.			CHILDCARE
MARY HELP OF CHRISTIAN CATHOLIC SCHOOL - 6000 NORTH UNIVERSITY DRIVE - PARKLAND, FL 33067	38-3652505		88,320.	0.			CHILDCARE
MASTER MINDS ACADEMY 1786 NW 4TH CT POMPANO BEACH, FL 33068	84-4929832		48,594.	0.			CHILDCARE
MASTER MINDS ACADEMY PRESCHOOL, INC. - 7540 SOUTHGATE BLVD - NORTH LAUDERDALE, FL 33068	47-5403089		373,916.	0.			CHILDCARE
MCCLLOUD'S TEMPLE CHRISTIAN ACADEMY 3141 W ATLANTIC BLVD. POMPANO BEACH, FL 33069	65-0814320		216,302.	0.			CHILDCARE

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MELIAH CLARK DBA ADVANCED ACHIEVER'S ACADEMY PRESCHOOL LLC - 2541 NW 12TH COURT - POMPANO BEACH, FL 33069	45-3545548		119,868.	0.			CHILDCARE
MEMORIAL HEALTHCARE SYSTEM DBA MEMORIAL REGIONAL CHILD CARE - 1850 N. PARK ROAD - HOLLYWOOD, FL 33021	59-6014973		79,493.	0.			CHILDCARE
MERRELL UNITED METHODIST PRESCHOOL 3900 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	59-1099703		186,071.	0.			CHILDCARE
MI & RI EVERGLADES ACADEMY DBA EVERGLADES ACADEMY - 6941 SW 196 AVENUE - PEMBROKE PINES, FL 33332	46-5215285		127,482.	0.			CHILDCARE
MICHELLE'S INTERNATIONAL LRN HOUSE 1800 CATHEDRAL DRIVE MARGATE, FL 33063	46-2296210		140,712.	0.			CHILDCARE
MICKEY MINI MIRACLES ACADEMY 21343 NW 2 AVENUE MIAMI, FL 33169	46-2260100		38,149.	0.			CHILDCARE
MILLENNIUM LEADERSHIP CHRISTIAN ACADEMY, INC. - 6144 NW 66TH WAY - PARKLAND, FL 33067	42-1754399		14,509.	0.			CHILDCARE
MIRAFLORES ACADEMY LLC DBA OLD POMPANO PRESCHOOL - 900 NE 5TH STREET - POMPANO BEACH, FL 33060	46-2192844		169,106.	0.			CHILDCARE
MIRAMAR UNITED METHODIST CHURCH, INC. - 2507 UTOPIA DRIVE - MIARAMAR, FL 33023	59-1149968		253,798.	0.			CHILDCARE

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MLJ PRESCHOOLS DBA HEAD START PRESCHOOL - 6001 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	20-3754173		1,246,297.	0.			CHILDCARE
MLV PRESCHOOL, LLC, DBA THE GENIUS KIDS ACADEMY - 111 NE 3RD STREET - HALLANDALE, FL 33009	27-1605521		161,943.	0.			CHILDCARE
MONICA MONROY DBA HAPPY SUNRISE 10 SW 63RD TERR. PEMBROKE PINES, FL 33023	45-2474727		31,530.	0.			CHILDCARE
MONTESSORI IVY LEAGUE 282 SOUTH FLAMINGO ROAD PEMBROKE PINES, FL 33027	27-2810489		164,831.	0.			CHILDCARE
MONTESSORI OF FLORIDA 2 LLC DBA DEVELOPMENTAL PRESCHOOL - 11401 W. BROWARD BLVD. - PLANTATION, FL 33325	83-1207224		102,762.	0.			CHILDCARE
MONTESSORI OF FLORIDA, LLC DBA MONTESSORI INSTITUTE OF BROWA - 12425 ORANGE DRIVE - DAVIE, FL 33330	83-0375983		151,477.	0.			CHILDCARE
MONTGOMERY, SHALONDA/BEAUTIFUL CREATIONS - 5200 NW 22ND COURT - LAUDERHILL, FL 33313	71-0974598		86,087.	0.			CHILDCARE
MOOREHOUSE ACADEMY P.O. BOX 260266 PEMBROKE PINES, FL 33026	27-0945098		422,268.	0.			CHILDCARE
MORENO, YOLANDA DBA YOLI KIDS CHILD CARE INC. - 1901 SW 87TH AVE. - NORTH LAUDERDALE, FL 33068	27-2098098		11,293.	0.			CHILDCARE

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MOTHER OF OUR REDEEMER SCHOOL 8445 NW 186TH ST HIALEAH, FL 33015	54-2138553		9,794.	0.			CHILDCARE
MOUNT BETHEL CHRISTIAN ACADEMY 901 NW 11TH AVE FORT LAUDERDALE, FL 33311	82-4027281		95,930.	0.			CHILDCARE
MY HAPPY HOUSE DAYCARE, CORP. 4231-4235 WEST 16TH AVE. HIALEAH, FL 33012	05-0524174		8,834.	0.			CHILDCARE
MY LITTLE FAMILY LEARNING CENTER LLC. - 18433 PINES BLVD. - PEMBROKE PINES, FL 33029	35-2663497		131,410.	0.			CHILDCARE
MY LITTLE HOUSE PRESCHOOL 1807 N 68TH AVE HOLLYWOOD, FL 33024	47-4617116		165,178.	0.			CHILDCARE
MY LITTLE SCHOOL ACADEMY CORP. 5855 NW 171ST STREET, UNIT 22 MIAMI, FL 33015	26-2541390		45,857.	0.			CHILDCARE
MY LITTLE WORLD LLC DBA ATLANTIC PRIVATE PRESCHOOL - 8303 WEST ATLANTIC BLVD STE 1 - CORAL SPRINGS, FL 33071	81-3298791		495,521.	0.			CHILDCARE
NAEEMAH CODRINGTON DBA GLOWBAL KIDS ACADEMY, INC. - 211 SW 28TH TER - FORT LAUDERDALE, FL 33312	85-3572708		5,713.	0.			CHILDCARE
NANA'S PRE SCH LRN CTR AND DAYCARE LLC - 704 E. HALLANDALE BEACH - HALLANDALE, FL 33009	20-2810368		75,739.	0.			CHILDCARE

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NEIGHBORHOOD LEARNING CENTER DBA ABC LEARNING PREP - 18239 PINES BLVD - PEMBROKE PINES, FL 33029	81-2445971		314,035.	0.			CHILDCARE
NER YITZCHAK OF HIGHLAND LAKES INC DBA KIDS FOREVER LEARNING - 1725 DAVIE BLVD - FORT LAUDERDALE, FL 33312	65-0711993		517,734.	0.			CHILDCARE
NESABRA LLC DBA THE GODDARD SCHOOL OF MIRAMAR - 12172 MIRAMAR PARKWAY - MIRAMAR, FL 33025	30-0491422		228,158.	0.			CHILDCARE
NETIVE EZRA CORP. DBA NETIVE EZRA CHILDCARE - 414 S. DIXIE HIGHWAY - HALLANDALE, FL 33312	14-1852262		55,541.	0.			CHILDCARE
NEW ADVENTURES EARLY LEARNING CENTER - 4500 WEST SAMPLE ROAD - COCONUT CREEK, FL 33073	65-1178059		302,893.	0.			CHILDCARE
NEW BEGIN. CHRIST. ACAD. III 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	65-0852906		178,839.	0.			CHILDCARE
NEW BEGIN. CHRIST. ACAD. IV 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	65-0852906		455,563.	0.			CHILDCARE
NEW BEGINNINGS ACADEMY DBA NEW BEGINNINGS UNITY ACADEMY - 1500 NW 11 STREET - FORT LAUDERDALE, FL 33311	30-0221478		146,452.	0.			CHILDCARE
NEW GENERATION LEARNING CENTER, INC. - 3601 NW 4TH STREET - FORT LAUDERDALE, FL 33311	65-0640875		313,472.	0.			CHILDCARE

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NEW GENERATION MONTESSORI CHILD ACAD - 251 SW 6TH STREET - POMPANO BEACH, FL 33060	46-3838822		105,775.	0.			CHILDCARE
NEW HOPE COMMUNITY CHURCH DBA NEW HOPE CHRISTIAN SCHOOL - 6400 NW 31ST AVE. - FORT LAUDERDALE, FL 33309	59-6141923		279,423.	0.			CHILDCARE
NEW HOPE SDA LEARNING CENTER 545 E. CAMPUS CIRCLE FORT LAUDERDALE, FL 33312	65-0896182		95,475.	0.			CHILDCARE
NEW HORIZON LEARNING CENTER 5741 SOUTH FLAMINGO ROAD SOUTHWEST RANCHES, FL 33330	59-2262143		144,480.	0.			CHILDCARE
NEW LIFE ASSEMBLY OF GOD DBA KIDS OF PROMISE PRESCHOOL - 7885 PINES BOULEVARD - PEMBROKE PINES, FL 33024	65-0324845		87,764.	0.			CHILDCARE
NEW LIFE CHILD CARE AND EDUCATIONAL CENTER - 4440 WEST OAKLAND PARK BLVD. - LAUDERDALE LAKES, FL 33313	65-1114762		76,682.	0.			CHILDCARE
NEW MIRAWOOD ACADEMY, INC. 5820 W HALLANDALE BEACH BLVD. WEST PARK, FL 33023	65-0780062		381,138.	0.			CHILDCARE
NEXT GENERATION ACADEMY OF HOLLYWOOD INC - 2910 JACKSON STREET - HOLLYWOOD, FL 33020	47-1214308		326,626.	0.			CHILDCARE
NICKY MCCRAY DBA REACH2SUCCEED INC. - 8901 N.W 80TH DRIVE - TAMARAC, FL 33321	82-3993917		36,268.	0.			CHILDCARE

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NO. LAUDERDALE EDUCATIONAL CENTERS INC AT MANATEE BAY - 5700 HORIZON LANE - MARGATE, FL 33063	65-0194573		82,766.	0.			CHILDCARE
NORTH LAUDERDALE CHILDREN'S ACADEMY - 1051 SW 80TH AVE. - NORTH LAUDERDALE, FL 33068	83-0781648		226,742.	0.			CHILDCARE
NORTH LAUDERDALE EDUCATIONAL CENTERS, INC. - 5700 HORIZON LANE - MARGATE, FL 33063	65-0194573		45,811.	0.			CHILDCARE
NOVA SOUTHEASTERN UNIVERSITY, INC. DBA MAILMAN SEGAL CENTER - 3301 COLLEGE AVE - FORT LAUDERDALE, FL 33314	59-1083502		48,594.	0.			CHILDCARE
NOWTECH ACADEMY, INC. 10030 SW 8TH STREET PEMBROKE PINES, FL 33025	46-5508668		172,458.	0.			CHILDCARE
NUR-UL-ISLAM ACADEMY, INC. 10600 SW 59TH STREET COOPER CITY, FL 33328	65-0720377		82,377.	0.			CHILDCARE
NYLA'S WORLD LLC DBA MONTESSORI PRESCHOOL - 748 RIVERSIDE DRIVE - CORAL SPRINGS, FL 33071	82-1408875		200,655.	0.			CHILDCARE
OAKLAND PARK ACADEMY 870 NW 34TH STREET OAKLAND PARK, FL 33309	47-1108515		245,717.	0.			CHILDCARE
OAKLAND PRESCHOOL INC. DBA OAKLAND ACADEMY - 8250 W. OAKLAND PARK BLVD. - SUNRISE, FL 33351	82-3162611		622,958.	0.			CHILDCARE

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ONE WORLD PRESCHOOLS 132A SE 11TH AVE. POMPANO BEACH, FL 33060	38-4051421		416,088.	0.			CHILDCARE
ONLY 4 KIDZ INC. DBA FOR KIDS ONLY ACADEMY II - 6882 STIRLING ROAD - DAVIE, FL 33024	82-3373020		200,837.	0.			CHILDCARE
ONLY FOR KIDS, INC. DBA ABC SCHOOL 2116 GARFIELD ST. HOLLYWOOD, FL 33020	26-4316519		314,178.	0.			CHILDCARE
OPEN VALLEY AT PEMBROKE PINES 20170 PINES BLVD, SUITE 201 PEMBROKE PINES, FL 33029	14-1842264		160,935.	0.			CHILDCARE
OPEN VALLEY INVESTMENTS DBA OPEN VALLEY ACADEMY - 12578 PINES BOULEVARD - PEMBROKE PINES, FL 33027	54-2134004		195,304.	0.			CHILDCARE
ORANGE LEARNING CENTER DBA KLA SCHOOL OF PEMBROKE PINES - 18055 NW 8TH STREET - PEMBROKE PINES, FL 33029	27-2298846		239,919.	0.			CHILDCARE
OTIS KEMP DBA APPLESEEDS PERFORMING ARTS ACADEMY - 382 NW 14TH ST. - POMPANO BEACH, FL 33060	83-4322679		349,520.	0.			CHILDCARE
OUR CHILDREN'S WORKSHOP, INC. 1406 NE 4TH STREET POMPANO BEACH, FL 33060	65-0747557		573,147.	0.			CHILDCARE
OUR LADY QUEEN OF MARTYRS CATHOLIC SCHOOL - 2785 SW 11TH COURT - FORT LAUDERDALE, FL 33312	59-1296264		70,243.	0.			CHILDCARE

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OUR SAVIOUR LUTHERAN CHURCH OF PLANTATION FLORIDA, INC. - 8001 NW 5TH STREET - PLANTATION, FL 33324	59-1022550		166,330.	0.			CHILDCARE
PARADISE CHILDCARE CORP DBA PARADISE CHILDCARE CENTER - 6200 NW 11 STREET - SUNRISE, FL 33313	20-8362821		267,126.	0.			CHILDCARE
PARADISE CHILDCARE CORP. DBA BRIGHTSTAR LEARNING CENTER - 6200 NW 11TH ST. - SUNRISE, FL 33313	20-8362821		432,358.	0.			CHILDCARE
PARADISE DAY CARE CENTER 3311 NORTHWEST 29 STREET LAUDERDALE LAKES, FL 33311	65-0475044		210,139.	0.			CHILDCARE
PARKLAND CHILDREN'S ACADEMY 6624 PARKSIDE DRIVE PARKLAND, FL 33067	46-1764310		204,099.	0.			CHILDCARE
PARKLAND LEARNING ACADEMY LLC 5993 W HILLSBORO BLVD. PARKLAND, FL 33067	82-3093791		225,972.	0.			CHILDCARE
PARKRIDGE BAPTIST CHURCH SBC DBA PARKRIDGE CHRISTIAN ACADEMY - 5600 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	65-0895173		265,085.	0.			CHILDCARE
PARKWAY CHRISTIAN CHURCH, INC. 1200 S FLAMINGO ROAD DAVIE, FL 33325	59-0993244		343,510.	0.			CHILDCARE
PATHWAYS ACADEMY OF LEARNING 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	85-2807275		54,643.	0.			CHILDCARE

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PATHWAYS ACADEMY OF PEMBROKE PINES 8914 TAFT ST. PEMBROKE PINES, FL 33024	82-0846797		236,309.	0.			CHILDCARE
PATRICIA ELLIOTT DBA LITTLE SWEETHEARTS LEARNING DAYCARE CEN - 1083 WYOMING AVE. - FORT LAUDERDALE, FL 33312	82-5383924		17,985.	0.			CHILDCARE
PATTY CAKE ACADEMY 6300 POLK STREET HOLLYWOOD, FL 33024	59-3489147		127,647.	0.			CHILDCARE
PEMBROKE PARK MONTESSORI SCHOOL, INC. - 2921 SW 56TH AVE - HOLLYWOOD, FL 33023	65-0726081		231,829.	0.			CHILDCARE
PEMBROKE ROAD BAPTIST CHURCH INC 7130 PEMBROKE ROAD MIRAMAR, FL 33023	59-0879478		132,567.	0.			CHILDCARE
PENTECOSTAL TABERNACLE INTERNATIONAL DBA PENTAB ACADEMY - 18415 NW 7TH AVE - MIAMI, FL 33169	65-0696000		14,951.	0.			CHILDCARE
PEPPERMINT ACADEMY PRESCHOOL 7751 JOHNSON STREET PEMBROKE PINES, FL 33024	81-1525261		269,305.	0.			CHILDCARE
PHANGWAY, INC. DBA CIRCLE TIME PRESCHOOL - 4116 NW 73RD AVE - CORAL SPRINGS, FL 33065	20-1530441		387,051.	0.			CHILDCARE
PHYL'S ACADEMY PREPARATORY SCHOOL 7205 ROYAL PALM BLVD. MARGATE, FL 33063	65-0076022		463,414.	0.			CHILDCARE

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PHYL'S ACADEMY PRESCHOOL OF MIRAMAR - 4052 SW 69TH AVENUE - MIRAMAR, FL 33023	26-3250147		331,133.	0.			CHILDCARE
PHYLIS J. GREEN EARLY CHILDHOOD CTR, INC - 6750 UNIVERSITY DRIVE - PARKLAND, FL 33067	54-2127093		250,825.	0.			CHILDCARE
PHYLS ACADEMY PREPARATORY SCHOOL OF FORT LAUDERDALE DBA SIST - 12361 NW 14TH STREET - PLANTATION, FL 33323	20-3013766		80,371.	0.			CHILDCARE
PINEVIEW PRESCHOOLS PARKLAND P.O. BOX 431338 MIAMI GARDENS, FL 33073	47-2457098		299,534.	0.			CHILDCARE
PINEY GROVE BOYS ACADEMY, INC. 4699 WEST OAKLAND PARK BLVD. LAUDERDALE LAKES, FL 33313	46-0645965		35,536.	0.			CHILDCARE
PJ'S TEACH CORP. DBA ACHIEVERS ACADEMY - 3323 SW 173RD TERRACE - MIRAMAR, FL 33029	20-1508131		250,290.	0.			CHILDCARE
PLANCHART GROUP CO. DBA SMALL FEAT PRESCHOOL - 5327 W. ATLANTIC BLVD. - MARGATE, FL 33063	80-0662080		415,353.	0.			CHILDCARE
PLANTATION SDA CHURCH DBA LITTLE PEEK OF HEAVEN PRESCHOOL - 400 NW 118TH AVE - PLANTATION, FL 33325	65-0970445		26,662.	0.			CHILDCARE
PLANTATION UNITED METHODIST 1001 NW 70TH AVE PLANTATION, FL 33313	59-1872300		148,098.	0.			CHILDCARE

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PLANTATION UNITED METHODIST CHURCH INC. DBA KIDS AT PLAY - 1001 NW 70 AVENUE - PLANTATION, FL 33313	59-0974384		38,076.	0.			CHILDCARE
PLAY, LEARN, AND GROW LLC, 11380 W. SAMPLE ROAD SUITE A CORAL SPRINGS, FL 33065	82-3217069		253,163.	0.			CHILDCARE
PLAY, LEARN, AND GROW OF TAMARAC, LLC - 7356 WEST COMMERCIAL BLVD. - LAUDERHILL, FL 33019	87-3682374		33,653.	0.			CHILDCARE
PRADA AND SON INVESTMENT CORP. DBA PRIMARY LEARNING PLACE - 23080 SANDALFOOT PLAZA DR. - BOCA RATON, FL 33428	65-1147071		21,906.	0.			CHILDCARE
PRECIOUS KIDZ INC. 4113 N. DIXIE POMPANO BEACH, FL 33064	65-0327690		305,019.	0.			CHILDCARE
PRECIOUS LITTLE PEOPLE CHRISTIAN PRE-SCHOOL, INC. - 6135 SW 18TH STREET - MIRAMAR, FL 33023	65-0863873		294,440.	0.			CHILDCARE
PRECIOUS PROMISE ACADEMY 2699 WEST COMMERCIAL BLVD FORT LAUDERDALE, FL 33309	65-0956904		248,830.	0.			CHILDCARE
PRESCHOOL EDUCATION INC. 3811 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	47-4111172		665,008.	0.			CHILDCARE
PRESCHOOL HOLDINGS 4690 INC. DBA BUILDING BLOCKS LEARNING CT - 4690 N. STATE RD. 7 # 101 - COCONUT CREEK, FL 33073	84-4083723		207,746.	0.			CHILDCARE

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PRESCHOOL HOLDINGS INC. DBA PRIMARY LEARNING ACADEMY - 23080 SANDALFOOT PLAZA DR. - BOCA RATON, FL 33428	83-1151188		9,569.	0.			CHILDCARE
PRESCHOOL KIDS PLANET 328 E. HILLSBORO BLVD. DEERFIELD BEACH, FL 33441	83-1344884		287,035.	0.			CHILDCARE
PRESCHOOL VENTURES OF HOLLYWOOD, INC. DBA CHARLEE PRESCHOOL - 1605 N 20TH AVE - HOLLYWOOD, FL 33020	59-2111645		444,854.	0.			CHILDCARE
PRESCHOOL VENTURES OF OAKLAND PARK, INC. - 4525 NW 31 AVENUE - FORT LAUDERDALE, FL 33309	20-8575220		1,312,960.	0.			CHILDCARE
PRIMARY LEARNING ACADEMY 5041 WEST 6TH AVE. HIALEAH, FL 33012	46-2333255		5,775.	0.			CHILDCARE
PRIMROSE SCHOOL OF MIRAMAR 2701 DYKES ROAD MIRAMAR, FL 33027	47-2344072		251,257.	0.			CHILDCARE
PROPHECY CHILD CARE CENTER AND SCHOOL, INC. - 611 NW 24TH AVE - FORT LAUDERDALE, FL 33311	65-0490917		349,580.	0.			CHILDCARE
PROVIDENCE BAPTIST CHURCH OF PLANTATION DBA TRINITAS ACADEMY - 1101 SW 49TH AVENUE - PLANTATION, FL 33317	59-1005731		30,481.	0.			CHILDCARE
PROVIDENCE CHILDREN'S ACADEMY, INC. - 6111 LYONS ROAD - COCONUT CREEK, FL 33073	27-1126443		214,821.	0.			CHILDCARE

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PUFFIN LEARNING ACADEMY 1287 E NEWPORT CTR. DR., #211 DEERFIELD BEACH, FL 33442	27-1538911		378,872.	0.			CHILDCARE
PUMPKIN SHELL # 2 6025 MAYO STREET HOLLYWOOD, FL 33023	65-0189751		178,131.	0.			CHILDCARE
PUMPKIN SHELL (THE) #3 1924 MONROE STREET HOLLYWOOD, FL 33020	65-0189751		511,350.	0.			CHILDCARE
QUALITY EDUCATION, LLC. DBA KINOVU PRESCHOOL - 1845 NORTH CORPORATE LAKES BLVD. - WESTON, FL 33326	76-0801807		217,067.	0.			CHILDCARE
QUEEN'S LITTLE ANGELS CHILDCARE CENTER - 210 NE FIRST STREET - POMPANO BEACH, FL 33060	46-2365834		457,622.	0.			CHILDCARE
R & V POSSIBILITIES, INC. DBA ABC ACADEMY - 6020 FUNSTON STREET - HOLLYWOOD, FL 33023	65-1078286		198,723.	0.			CHILDCARE
RAINBOW MONTESSORI MULTICULTURAL SCHOOL - 6067 HOLLYWOOD BLVD. - HOLLYWOOD, FL 33024	47-1866525		170,532.	0.			CHILDCARE
REBECCA JACKSON DBA BECKY'S LITTLE ANGELS - 313 SW 77TH AVE. - NORTH LAUDERDALE, FL 33068	82-3161183		17,918.	0.			CHILDCARE
RED SCHOOL HOUSE AND SHAW ENTERPRISE, IN - 1205 NW 4 STREET - FORT LAUDERDALE, FL 33311	46-2919049		263,337.	0.			CHILDCARE

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
REGGIO SCHOOLS LLC DBA DA VINCI PRESCHOOL ACADEMY - 3279 NW 104TH AVENUE - CORAL SPRINGS, FL 33065	90-0723772		296,013.	0.			CHILDCARE
REGINA'S LITTLE LEARNERS DAYCARE OF N. LAUDERDALE - 604 SW 75TH TER - NORTH LAUDERDALE, FL 33068	41-2264048		24,968.	0.			CHILDCARE
RENEE'S DAYCARE, INC. 420 NE 2ND AVE HALLANDALE, FL 33008	65-0916087		140,571.	0.			CHILDCARE
RISE TO THE TOP PRESCHOOL 4495 SW 67TH TERR. DAVIE, FL 33314	83-0535876		82,523.	0.			CHILDCARE
RISING STAR ACADEMY INC 17560 NW 27TH AVENUE # 109 MIAMI GARDENS, FL 33056	81-0980139		32,598.	0.			CHILDCARE
ROCK CREEK ACADEMY 2700 STONEBRIDGE PARKWAY COOPER CITY, FL 33026	59-2294168		312,018.	0.			CHILDCARE
ROHAN A. HERRUTT DBA ILEARN ACADEMY INC, - 4433 MARINERS COVE DR. - WELLINGTON, FL 33449	84-2563763		125,431.	0.			CHILDCARE
ROSA AMADOR DBA ROSA'S DAYCARE 20765 NW 3RD COURT PEMBROKE PINES, FL 33029	592-42-4451		14,356.	0.			CHILDCARE
ROSA WILLIAMS DBA ROSA WILLIAMS HOME CHILDCARE, INC, - 2410 WILEY COURT - HOLLYWOOD, FL 33020	61-1649890		133,720.	0.			CHILDCARE

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ROSSLYN BATTIE DBA LITTLE BEE'S ACADEMY, LLC. - 185 NE 2ND AVE - DEERFIELD BEACH, FL 33441	84-3145175		112,413.	0.			CHILDCARE
ROSSLYN BATTIE LLC DBA LITTLE BEE'S ACADEMY 2 - 701 NE 2ND AVE - DEERFIELD BEACH, FL 33441	84-3145175		227,863.	0.			CHILDCARE
ROYAL KIDS OF HOLLYWOOD LRN CNTR 5610 WASHINGTON STREET HOLLYWOOD, FL 33023	81-1479767		144,176.	0.			CHILDCARE
ROYAL PALM CHRISTIAN PRESCHOOL 9600 ROYAL PALM BLVD CORAL SPRINGS, FL 33065	59-2242573		166,446.	0.			CHILDCARE
RRMR INVESTMENTS CORP. DBA KIDS UNIVERSITY PRESCHOOL - 11550 WILES ROAD - CORAL SPRINGS, FL 33076	83-3638278		236,145.	0.			CHILDCARE
SACH, LLC DBA BUSY BEES CHILD DEVELOPMENT CENTER - 2224 NE 11TH AVE. - WILTON MANORS, FL 33305	45-2999236		145,321.	0.			CHILDCARE
SAINT MARY MAGDALENE PRESCHOOL 1400 RIVERSIDE DR. CORAL SPRINGS, FL 33071	59-2489255		32,039.	0.			CHILDCARE
SAMUEL M & HELENE SOREF JEISH COMMUNITY CENTER INC - 6501 W. SUNRISE BOULEVARD - FORT LAUDERDALE, FL 33313	59-1766701		219,086.	0.			CHILDCARE
SAMUEL M & HELENE SOREF JEWISH COMMUNITY CENTER INC - 6501 W. SUNRISE BOULEVARD - FORT LAUDERDALE, FL 33313	59-1766701		87,068.	0.			CHILDCARE

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SAMUEL M & HELENE SOREF JEWISH COMMUNITY CENTER INC - 875 SW 54TH AVE - PLANTATION, FL 33317	59-1766701		78,308.	0.			CHILDCARE
SANDRA CARTER DBA CARTER 'STENDER TOUCH CHILD CARE, LLC. - 425 EAST EVANSTONE CIRCLE - FORT LAUDERDALE, FL 33312	76-0767751		62,230.	0.			CHILDCARE
SANDREKA MILLER DBA STEPS 2 PROGRESS LEARNING DEV. CENTER - 7617 DAVIE RD. EXTENSION - HOLLYWOOD, FL 33024	82-1598980		118,065.	0.			CHILDCARE
SCHAEFFER'S PRESCHOOL ACADEMY 245 NW 11 STREET POMPANO BEACH, FL 33060	74-3188395		81,631.	0.			CHILDCARE
SCHOOL OF EXCELLENCE 1144 NW 31 AVENUE FORT LAUDERDALE, FL 33311	06-1675782		226,057.	0.			CHILDCARE
SEMILLITAS DE VIDA PRESCHOOL 207 N UNIVERSITY DRIVE PEMBROKE PINES, FL 33024	47-2138198		108,393.	0.			CHILDCARE
SETON RIDGE CHILDREN'S CENTER 1401 CORAL RIDGE DRIVE CORAL SPRINGS, FL 33071	59-2569234		214,816.	0.			CHILDCARE
SHANTELL SAUNDERS DBA EXCELSIOR INTERNATIONAL ACADEMY - 760 EAST MCNAB ROAD - POMPANO BEACH, FL 33060	47-5410238		281,628.	0.			CHILDCARE
SHEPHERD OF THE COAST LUTHERAN CHURCH - 1901 EAST COMMERCIAL BOULEVARD - FORT LAUDERDALE, FL 33308	54-2147656		163,695.	0.			CHILDCARE

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SHERRIAN FARRISH DBA A PLACE FOR ME CHILDCARE SVC, INC. - 3760 NW 27TH COURT - LAUDERDALE LAKES, FL 33311	65-0633910		14,356.	0.			CHILDCARE
SHERWOOD PRESCHOOL ACADEMY 8232 WILES ROAD CORAL SPRINGS, FL 33067	27-1993526		314,158.	0.			CHILDCARE
SMALL TALENTS ACADEMY PRESCHOOL, INC. - 999 MORRIS AVE LOT 6-3 - KEY LARGO, FL 33037	65-1113977		389,826.	0.			CHILDCARE
SMALL WORLD MONTESSORI METHOD SCHOOL VI INC - 18461 MIRAMAR PARKWAY - MIRAMAR, FL 33029	46-2009398		126,818.	0.			CHILDCARE
SMART ACADEMY DBA ARTEC ACADEMY CHILD CARE CENTER - 1920 SOUTH OCEAN DRIVE # 12D - HALLANDALE, FL 33009	83-4618665		33,604.	0.			CHILDCARE
SMART AND FIT KIDS 9142 W STATE ROAD 84 DAVIE, FL 33324	46-4945475		263,458.	0.			CHILDCARE
SMART BEGINNERS PRESCHOOL 1250 E HALLANDALE BEACH BLVD HALLANDALE, FL 33009	81-2214002		203,057.	0.			CHILDCARE
SOARING EAGLES PRESCHOOL 4401 NORTH HILLS DRIVE HOLLYWOOD, FL 33021	88-2574537		18,319.	0.			CHILDCARE
SONIA MILLARES DBA HEBREW LEARNING CENTER AT AVENTURA, LLC - 19210 W. DIXIE HWY - AVENTURA, FL 33180	84-3923566		5,610.	0.			CHILDCARE

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SOREF JCC/HERON LAKES FAMILY CENTER - 5601 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	59-1766701		144,498.	0.			CHILDCARE
SOUTH FLORIDA ACADEMY OF LEARNING DBA LITTLE LIGHTS PRESCH. - 3700 COCONUT CREEK PARKWAY - COCONUT CREEK, FL 33066	65-0635581		49,801.	0.			CHILDCARE
SOUTHWEST RANCHES CHRISTIAN ACADEMY - 6201 DYKES ROAD - SOUTHWEST RANCHES, FL 33331	65-0874554		183,375.	0.			CHILDCARE
SPENCE, EUGENIE FRIENDLY AND LOVING NYC - 6161 SW 1ST STREET - MARGATE, FL 33068	26-4405551		20,838.	0.			CHILDCARE
SPRING EDUCATION GROUP DBA CHESTERBROOK ACADEMY - 5520 ALEXANDRA BLVD. - COCONUT CREEK, FL 33073	22-2465204		217,976.	0.			CHILDCARE
SPRING EDUCATION GROUP DBA CHESTERBROOK ACADEMY - 4035 EMBASSY DRIVE NORTH - COOPER CITY, FL 33026	22-2465204		174,817.	0.			CHILDCARE
SSMS SCHOOL, LLC. DBA SWEET AND SMART MONTESSORI SCHOOL - 6230 CORAL RIDGE DRIVE, SUITE 100 - CORAL SPRINGS, FL 33076	45-4406025		17,851.	0.			CHILDCARE
ST. AMBROSE CATHOLIC SCHOOL 363 SE 12TH AVENUE DEERFIELD BEACH, FL 33441	59-1292598		29,365.	0.			CHILDCARE
ST. ANDREWS CATHOLIC SCHOOL AND PRESCHOOL - 9950 NW 29TH STREET - CORAL SPRINGS, FL 33065	59-1791037		162,346.	0.			CHILDCARE

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ST. BARTHOLOMEW CATHOLIC SCHOOL 8003 MIRAMAR PARKWAY MIRAMAR, FL 33025-3004	59-1294814		35,767.	0.			CHILDCARE
ST. BERNADETTE PAROCHIAL SCHOOL 7450 STIRLING ROAD HOLLYWOOD, FL 33024	59-1292712		31,028.	0.			CHILDCARE
ST. BONAVENTURE SCHOOL 1301 SW 136TH AVE DAVIE, FL 33325	65-0500229		67,548.	0.			CHILDCARE
ST. HELEN'S SCHOOL DBA ST. HELEN CATHOLIC SCH PRSCH - 3340 W. OAKLAND PARK BOULEVARD - FORT LAUDERDALE, FL 33311	59-1484333		44,504.	0.			CHILDCARE
ST. MARK CATHOLIC SCHOOL 5601 S. FLAMINGO ROAD SOUTHWEST RANCHES, FL 33330	65-0496919		48,594.	0.			CHILDCARE
ST. MARK EPISCOPAL CHURCH SCHOOL 1750 EAST OAKLAND PARK BLVD. FORT LAUDERDALE, FL 33334	59-6031689		66,057.	0.			CHILDCARE
ST. MAXIMILIAN KOLBE CAHOLIC CHURCH - 701 NORTH HIATUS ROAD - PEMBROKE PINES, FL 33026	59-2406478		71,113.	0.			CHILDCARE
STAGE ONE ACADEMY 450 NW 5TH COURT FORT LAUDERDALE, FL 33311	27-4200647		412,551.	0.			CHILDCARE
STEPS FOR LEARNING PRESCHOOL 2150 W 76 STREET HIALEAH, FL 33016	26-3572452		6,641.	0.			CHILDCARE

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STEWART, TAKEISHA DBA FUTURE GENIUS ACAD - 3001 W. BROWARD BLVD - FORT LAUDERDALE, FL 33312	80-0633881		187,484.	0.			CHILDCARE
SUNDOTCOM EDUCATIONAL CENTER, LLP, DBA MY FIRST YEARS PRESCH - 5559 S. UNIVERSITY DRIVE - DAVIE, FL 33328	20-2486129		228,251.	0.			CHILDCARE
SUNRISE PRESCHOOL 13785 NW 5TH STREET SUNRISE, FL 33325	47-3884588		248,057.	0.			CHILDCARE
SUNRISE PRESCHOOL II 8812 SPRINGTREE LAKES DRIVE SUNRISE, FL 33351	82-1700376		590,477.	0.			CHILDCARE
SUNSHINE AFTER CARE AT BLVD. HEIGHTS ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		68,390.	0.			CHILDCARE
SUNSHINE AFTER CARE AT DOLPHIN BAY ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		97,200.	0.			CHILDCARE
SUNSHINE AFTER CARE AT DRIFTWOOD COMMUNITY CENTER - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		49,143.	0.			CHILDCARE
SUNSHINE AFTER CARE AT EMBASSY CREEK - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		83,004.	0.			CHILDCARE
SUNSHINE AFTER CARE AT HARBORDALE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		78,468.	0.			CHILDCARE

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SUNSHINE AFTER CARE AT MARGATE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		77,939.	0.			CHILDCARE
SUNSHINE AFTER CARE AT NORTH ANDREWS GARDENS - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		57,617.	0.			CHILDCARE
SUNSHINE AFTER CARE AT PANTHER RUN 7900 PETERS ROAD PLANTATION, FL 33324	65-0978444		67,371.	0.			CHILDCARE
SUNSHINE AFTER CARE AT PINE ISLAND MULTICENTER - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		50,569.	0.			CHILDCARE
SUNSHINE AFTER CARE AT SEA CASTLE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		81,758.	0.			CHILDCARE
SUNSHINE AFTER CARE AT ST. DAVID CATHOLIC CHURCH - 7900 PETERS ROAD - PLANTATION, FL 33324	65-0978444		87,390.	0.			CHILDCARE
SUNSHINE AFTER CARE AT STIRLING ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		65,089.	0.			CHILDCARE
SUNSHINE AFTER CARE COCONUT PALMS ELEM - 7900 PETERS ROAD - PLANTATION, FL 33324	65-0978444		71,958.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		72,354.	0.			CHILDCARE

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SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		74,413.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		63,761.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		77,383.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		73,661.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		83,006.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		59,302.	0.			CHILDCARE
SUNSHINE LB CORP. DBA SUNSHINE LEARNING ACADEMY - 6237 MIRAMAR PARKWAY - MIRAMAR, FL 33023	85-2967406		101,993.	0.			CHILDCARE
SUNSHINE S LEARNING CENTER OF PINES - 7801 SHERIDAN ST. - HOLLYWOOD, FL 33024	82-5209185		321,698.	0.			CHILDCARE
SUNSHINE STATE ACADEMY 1801 PLUNKETT STREET HOLLYWOOD, FL 33020	26-4762242		48,563.	0.			CHILDCARE

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SUNSHINE STATE ACADEMY 2, INC. 1308 SOUTH FEDERAL HIGHWAY HOLLYWOOD, FL 33020	45-5409636		298,725.	0.			CHILDCARE
TANGLEWOOD ACADEMY, LLC. 3630 NW 5TH TERR. BOCA RATON, FL 33431	85-2630909		738,571.	0.			CHILDCARE
TAPPAN INC FLORIDA CORPORATION DBA TIME TO CARE PRESCHOOL - 5800 NW 8TH STREET - MARGATE, FL 33063	65-0263708		110,256.	0.			CHILDCARE
TCS IMPACT, INC. 4653 SW 132ND AVE MIRAMAR, FL 33027	85-3583730		185,790.	0.			CHILDCARE
TEDDY BEAR CHILD CARE/LEARNING CENTER, INC. - 4340 W. OAKLAND PARK BLVD. - LAUDERDALE LAKES, FL 33313	65-0893385		399,580.	0.			CHILDCARE
TEMPLE BETH EL OF HOLLYWOOD DBA PRESCHOOL AT TEMPLE EL - 1351 S 14TH AVENUE - HOLLYWOOD, FL 33020	59-0794397		184,800.	0.			CHILDCARE
TEMPLE BETH EMET EARLY CHILDHOOD 4807 S FLAMINGO ROAD COOPER CITY, FL 33330	59-1707916		388,568.	0.			CHILDCARE
TEMPLE KOL AMI EMANU-EL EARLY CHILDDH - 8200 PETERS ROAD - PLANTATION, FL 33324	23-7449716		278,536.	0.			CHILDCARE
TEMPLE SINAI OF HOLLYWOOD 1400 N 46 AVENUE HOLLYWOOD, FL 33021	59-0791032		165,479.	0.			CHILDCARE

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TENDER LOVING CARE CHILD CENTER (THE) - 2325 SIMMS STREET - HOLLYWOOD, FL 33020	65-0294652		43,078.	0.			CHILDCARE
TENDER LOVING CARE PRESCHOOL, INC. 4055 NW 183RD STREET MIAMI, FL 33055	65-0782786		7,639.	0.			CHILDCARE
TERRI SIMMONS DBA TERRI'S TINY TOTS, INC. - 1767 NW 38TH STREET - OAKLAND PARK, FL 33309	41-2158835		25,843.	0.			CHILDCARE
THE BLAKE SCHOOL OF PLANTATION 7011 W. SUNRISE BLVD. PLANTATION, FL 33313	65-0859508		115,278.	0.			CHILDCARE
THE EARLY EDUCATION CENTER T. 3230 SOUTH DOUGLAS ROAD MIRAMAR, FL 33025	46-5730644		839,500.	0.			CHILDCARE
THE FORT LAUDERDALE SCHOOLS LLC DBA KLA FORT LAUDERDALE - 2857 E. OAKLAND PARK BLVD. - FORT LAUDERDALE, FL 33306	30-0970526		108,472.	0.			CHILDCARE
THE FTP GROUP INTERNATIONAL LLC DBA AMERICAN EAGLE ACADEMY - 10046 W MCNAD ROAD - TAMARAC, FL 33321	38-3919140		250,165.	0.			CHILDCARE
THE HOPEWELL MISSIONARY BAPTIST CHURCH OF POMPANO, INC. - 900 NW 15TH STREET - POMPANO BEACH, FL 33060	59-2347309		171,031.	0.			CHILDCARE
THE LEARNING CENTER FOR KIDS 1904 SW 4TH AVENUE FORT LAUDERDALE, FL 33315	01-0905834		193,964.	0.			CHILDCARE

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THE LEARNING EXPERIENCE AT DEERFIELD BEACH - 210 HILLSBORO TECHNOLOGY DRIVE - DEERFIELD BEACH, FL 33441	37-1796258		289,041.	0.			CHILDCARE
THE LEARNING PRESCHOOL, INC. 2514 SHERIDAN STREET HOLLYWOOD, FL 33020	45-5292399		379,419.	0.			CHILDCARE
THE LEARNING SPACE CHRISTIAN ACADEMY - 11 SW 11TH STREET - FORT LAUDERDALE, FL 33315	47-2444809		267,682.	0.			CHILDCARE
THE RECONSTRUCTIONIST SYNAGOGUE INC - 11301 W. BROWARD BLVD. - PLANTATION, FL 33325	59-1689889		119,421.	0.			CHILDCARE
THE REFORM CONGREGATION OF WESTON DBA TEMPLE DOR DORIM - 2360 GLADES CIRCLE - WESTON, FL 33327	65-0651401		255,654.	0.			CHILDCARE
THE SAGEMONT SCHOOL 1570 SAGEMONT WAY WESTON, FL 33326	38-3890397		74,526.	0.			CHILDCARE
THE SCHOOL BOARD OF BROWARD COUNTY 600 SE 3RD AVE FORT LAUDERDALE, FL 33301	59-6000530		3,807,380.	0.			CHILDCARE
THE SOUTH FLORIDA CHURCH OF CHRIST, INC. DBA BROWARD CHRIST - 9191 ORANGE DRIVE - DAVIE, FL 33328	59-2434239		147,541.	0.			CHILDCARE
THOMAS JOSEPH MANNING DBA BRIGHT HORIZONS PRESCHOOL, LLC - 1700 NW 98TH AVE. - PEMBROKE PINES, FL 33024	86-3209567		26,382.	0.			CHILDCARE

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TIFFANY BART, INC. DBA THE ART OF SMART PRESCHOOL - 10643 EDIBURGH ST. - COOPER CITY, FL 33026	46-0654176		111,258.	0.			CHILDCARE
TINY BLOCKS PRESCHOOL 5925 LYONS ROAD COCONUT CREEK, FL 33073	06-1692960		154,674.	0.			CHILDCARE
TINY TOT'S ACADEMY, INC. 6311 WASHINGTON STREET HOLLYWOOD, FL 33023	04-3743239		216,963.	0.			CHILDCARE
TINY TOTS KINGDOM, INC. 4861 NORTH DIXIE HIGHTWAY, SUITE # OAKLAND PARK, FL 33334	20-4402686		288,652.	0.			CHILDCARE
TLE AT SUNRISE, LLC 9410 W. COMMERCIAL BLVD SUNRISE, FL 33351	30-0961389		275,202.	0.			CHILDCARE
TREE OF LIFE CHRISTIAN ACADEMY PRESCHOOL - 1250 SW 160TH AVE. - WESTON, FL 33326	27-5080056		245,537.	0.			CHILDCARE
TRICOUNTY PRESCHOOLS 3 LLC DBA SUNSHINE RANCHES PRESCHOOL - 19200 SW 57TH COURT - SOUTHWEST RANCHES, FL 33332	87-2365733		6,591.	0.			CHILDCARE
TRINITY LEARNING CENTER 3901 NE 22ND AVE LIGHTHOUSE POINT, FL 33064	65-0712982		299,228.	0.			CHILDCARE
TUTOR TIME CHILD CARE LEARNING / PLANT. - 851 SW 78TH AVENUE - PLANTATION, FL 33324	36-4500741		580,312.	0.			CHILDCARE

Schedule I (Form 990)

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule I (Form 990)

65-1060848

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TWINKLE LITTLE MINDS ACADEMY 5553 NORTH STATE ROAD 7 NORTH LAUDERDALE, FL 33319	86-2217842		223,975.	0.			CHILDCARE
TWINS GYMNASTICS, INC. 1297 NORTH UNIVERSITY DRIVE CORAL SPRINGS, FL 33071	65-1040713		13,591.	0.			CHILDCARE
TWINS GYMNASTICS INC. 1297 UNIVERSITY DRIVE CORAL SPRINGS, FL 33071	65-1040713		51,147.	0.			CHILDCARE
UNIQUE KIDS PRESCHOOL, INC. 836 NW 183RD STREET MIAMI GARDENS, FL 33169	20-2569097		23,913.	0.			CHILDCARE
UNIQUE SCHOLARS ACADEMY LLC DBA CHILDREN'S VILLAGE - 1330 NE 4TH AVE - FORT LAUDERDALE, FL 33304	61-1793367		160,543.	0.			CHILDCARE
UNITED CEREBRAL PALSY ASSOCIATION OF BROWARD, PALM BEACH, AN - 3117 SW 13TH COURT - FORT LAUDERDALE, FL 33312	59-0174817		38,672.	0.			CHILDCARE
UNITED PENTECOSTAL CHURCH OF COOPER CITY INC - 5201 S FLAMINGO ROAD - COOPER CITY, FL 33330	65-0400102		67,883.	0.			CHILDCARE
UNIVERSITY ACADEMY 1401 S. STATE ROAD 7 NORTH LAUDERDALE, FL 33068	81-2029733		441,850.	0.			CHILDCARE
USA OF DAVIE LLC DBA UNIVERSITY STATION ACADEMY - 5400 S UNIVERSITY DRIVE, 700 - DAVIE, FL 33328	36-4763509		460,060.	0.			CHILDCARE

Schedule I (Form 990)

Schedule I (Form 990) **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

65-1060848 Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VEC PRESCHOOLS, LLC DBA LITTLE SCHOLARS PRESCHOOL - 2500 NE 14TH STREET CAUSEWAY - POMPAÑO BEACH, FL 33062	84-3122648		184,137.	0.			CHILDCARE
VELANDIA CORP DBA WORLD OF LEARNING ACADEMY - 4129 N PINE ISLAND RD - SUNRISE, FL 33351	20-8232171		380,692.	0.			CHILDCARE
VIVIAN RAMOS DBA VIVY FAMILY DAYCARE - 150 NW 78TH AVE - PEMBROKE PINES, FL 33024	84-3079416		16,558.	0.			CHILDCARE
WASHINGTON PARK CHILD CARE CENTER 5731 PEMBROKE ROAD HOLLYWOOD, FL 33023	65-0767614		256,533.	0.			CHILDCARE
WASHINGTON, MADELYN DBA LITTLE CREATION FAMILY CHILDCARE - 9513 NW 52ND COURT - SUNRISE, FL 33351	65-1059147		74,425.	0.			CHILDCARE
WEE ONES OF STIRLING LEARNING CENTER - 189 MORNINGSIDE DRIVE - MIAMI SPRINGS, FL 33166	81-4308197		320,244.	0.			CHILDCARE
WESTCARE FLORIDA, INC. DBA PEMBROKE PINES CHILDRENS ACADEMY - 1627 POINCIANA DRIVE - PEMBROKE PINES, FL 33025	27-5180625		111,535.	0.			CHILDCARE
WHITE, KATINA DBA KATINA'S LITTLE ADVEN. - 2830 NW 25TH STREET - FORT LAUDERDALE, FL 33311	46-5159777		52,751.	0.			CHILDCARE
WILLIE C. FRAZIER OUTREACH MINISTRY, INC. DBA YOUTH FOR - 675 NW 22ND ROAD - FORT LAUDERDALE, FL 33311	47-2349756		237,819.	0.			CHILDCARE

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WILSON, LACREMA DBA VICTORIA LEARNING CENTER, INC. - 6960 NW 4TH PLACE - MARGATE, FL 33063	82-5146635		13,984.	0.			CHILDCARE
WINDSOR PARK PRESCHOOL 6600 POWERLINE ROAD FORT LAUDERDALE, FL 33309	20-1807706		381,791.	0.			CHILDCARE
WKA, LLC. DBA WEE KIDS 11800 LAKEVIEW DRIVE CORAL SPRINGS, FL 33071	27-3646803		412,997.	0.			CHILDCARE
WKP2, LLC. DBA WEE KIDS # 2 11401 NW 56TH DRIVE CORAL SPRINGS, FL 33076	81-3832978		375,122.	0.			CHILDCARE
WOMANWORKS, INC. DBA BROADVIEW CHILDREN'S CENTER - 1880 SW 62ND AVE - NORTH LAUDERDALE, FL 33068	59-2798822		270,585.	0.			CHILDCARE
WONDERLAND MONTESSORI ACADEMY 500 NORTH FEDERAL HIGHWAY HALLANDALE, FL 33009	45-5451875		131,678.	0.			CHILDCARE
WWJD YOUTH OUTREACH MINISTRY INC 1120 NW 6TH STREET FORT LAUDERDALE, FL 33311	03-0413881		53,161.	0.			CHILDCARE
YOUNG HEROES EVOLVING EFFERVESCENTLY, LLC - 740 E. MCNAB ROAD - POMPANO BEACH, FL 33060	85-1367939		26,484.	0.			CHILDCARE
YOUNG KIDZ ACADEMY 6281 PEMBROKE RD. HOLLYWOOD, FL 33023	65-1016933		501,258.	0.			CHILDCARE

Schedule I (Form 990)

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule I (Form 990)

65-1060848

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YOUTH INVESTMENTS OF COOPER CITY INC. - P.O. BOX 291447 - DAVIE, FL 33329	20-2415042		697,485.	0.			CHILDCARE
YOUTH INVESTMENTS OF DAVIE INC P.O. BOX 291447 DAVIE, FL 33329	65-0528189		922,747.	0.			CHILDCARE
YOUTH INVESTMENTS OF PEMROKE PINES INC - P.O. BOX 291447 - DAVIE, FL 33329	65-0843006		1,155,890.	0.			CHILDCARE
YOUTH INVESTMENTS OF WESTON INC P.O. BOX 291447 DAVIE, FL 33329	20-2415073		505,614.	0.			CHILDCARE
YOUTH LAND ACADEMY OF DAVIE DBA SUNNY SEEDS PRESCHOOL - 13750 WEST STATE ROAD 84 - DAVIE, FL 33325	27-3546235		262,369.	0.			CHILDCARE
ZAVI LLC DBA WESTON LEARNING ACADEMY - 10141 CLEARY BLVD. - PLANTATION, FL 33324	84-2490937		63,857.	0.			CHILDCARE
ZION EARLY LEARNING CENTER DBA ZION EVANGELICAL LEARNING CEN - 959 SE 6TH AVE - DEERFIELD BEACH, FL 33441	59-1109394		115,359.	0.			CHILDCARE

Schedule I (Form 990)

Part III

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CHILD CARE	16	536,216.	0.		
STIPENDS	217	52,575.	0.		

Part IV

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

**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" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021Open to Public
Inspection

Name of the organization

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number

65-1060848**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

Yes No**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**1b****2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**2****3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment?**4a****X****b** Participate in or receive payment from a supplemental nonqualified retirement plan?**4b****X****c** Participate in or receive payment from an equity-based compensation arrangement?**4c****X**

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization?**5a****X****b** Any related organization?**5b****X**

If "Yes" on line 5a or 5b, describe in Part III.

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

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**7****X****8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**8****X****9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?**9**

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RENEE JAFFE	(i)	160,235.	10,000.	0.	13,709.	11,266.	195,210.	0.
CEO/EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHRISTINE KLIMA	(i)	156,478.	0.	0.	26,000.	9,385.	191,863.	0.
CHIEF ADMINISTRATIVE OFFIC	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) HOWARD BAKALAR	(i)	143,475.	0.	0.	26,000.	379.	169,854.	0.
CHIEF PROGRAM OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JUDITH MERRITT	(i)	140,683.	0.	0.	21,064.	0.	161,747.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							

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.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.

Employer identification number
65-1060848

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

SYSTEM FOR PUBLICLY FUNDED EARLY EDUCATION AND CARE PROGRAMS IN BROWARD
COUNTY, SERVING CHILDREN FROM BIRTH TO THIRTEEN YEARS OF AGE.

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

EDUCATION PROGRAM THAT YEAR OR WAIT UNTIL THE FOLLOWING YEAR WHEN THEIR
CHILD IS 5.

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

THE AUDIT COMMITTEE AND BOARD IS PRESENTED THE 990 FOR REVIEW AT A PUBLIC
MEETING

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

POTENTIAL CONFLICTS ARE REQUIRED TO BE PRESENTED FOR REVIEW AT EVERY
MEETING

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

BASED ON COMPARATIVE COMPENSATION AND BENEFITS PAID TO CEOS AND OTHER KEY
EMPLOYEES BY SIMILAR ORGANIZATIONS, THE EXECUTIVE COMMITTEE OF THE BOARD
REVIEWS AND RECOMMENDS SALARY AND BENEFITS FOR APPROVAL BY THE BOARD OF
DIRECTORS

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

ALL PUBLIC RECORDS ARE AVAILABLE UPON REQUEST

FORM 990, PART XII, LINE 2C

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

Schedule O (Form 990) 2021

132211 11-11-21

110

16040213 757829 MP16583

2021.05040 EARLY LEARNING COALITION OF MP165831

Name of the organization **EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**Employer identification number
65-1060848**THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR**

CINCINNATI OH 45999-0038

In reply refer to: 0255863245
Mar. 04, 2020 LTR 4168C 0
65-1060848 000000 00
00020741
BODC: TE




EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

028212

Employer ID number: 65-1060848
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Feb. 26, 2020, about your tax-exempt status.

We issued you a determination letter in JULY 2001, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

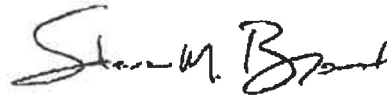
0255863245
Mar. 04, 2020 LTR 4168C 0
65-1060848 000000 00
00020742

EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,



Steve M. Brown, Operations Manager
Operations 3-CIN



CINCINNATI OH 45999-0038

028212.228636.312465.12069 1 AB 0.419 530



EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

028212

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0255863245

BODCD-TE

Use for inquiries only

Letter Number: LTR4168C
Letter Date : 2020-03-04
Tax Period : 000000

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0038



651060848

EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

651060848 SY EARL 00 2 000000 670 000000000000

The IRS address must appear in the window.

0255863245

BODCD-TE

Use for payments

Letter Number: LTR4168C
Letter Date : 2020-03-04
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102



651060848

EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

651060848 SY EARL 00 2 000000 670 000000000000

Early Learning Coalition of Broward County, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Early Learning Coalition of Broward County, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Early Learning Coalition of Broward County, Inc., (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of Florida Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 22, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 11, 2024

FINANCIAL STATEMENTS



Early Learning Coalition of Broward County, Inc.
Statement of Financial Position
June 30, 2023
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
Assets:		
Cash	\$ 5,151,188	\$ 10,062,564
Grants and contracts receivable	16,009,206	2,199,599
Advances to providers	636,043	525,617
Prepaid expenses and other assets	231,615	360,422
Property and equipment, net	19,479	11,484
Operating lease right-of-use asset	<u>1,400,346</u>	<u>-</u>
Total assets	\$ <u>23,447,877</u>	\$ <u>13,159,686</u>
Liabilities:		
Accounts payable and accrued expenses	\$ 3,513,470	\$ 2,181,455
Refundable advances	2,598,109	1,347,746
Due to funders	-	128,245
Due to providers	15,321,931	8,958,600
Operating lease liability	<u>1,550,215</u>	<u>209,758</u>
Total liabilities	<u>22,983,725</u>	<u>12,825,804</u>
Net Assets:		
Without donor restrictions:		
Undesignated	<u>464,152</u>	<u>333,882</u>
Total net assets	<u>464,152</u>	<u>333,882</u>
Total liabilities and net assets	\$ <u>23,447,877</u>	\$ <u>13,159,686</u>

The accompanying notes to financial statements are an integral part of these statements.

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For the Year Ended June 30, 2023
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
Public Support and Revenues:		
Federal grants and contracts	\$ 245,759,543	\$ 124,252,409
State grants and contracts	38,233,157	34,068,364
Local grants and contracts	11,048,366	8,345,363
Other income	<u>56,187</u>	<u>13,103</u>
Total public support and revenues	<u>295,097,253</u>	<u>166,679,239</u>
Operating Expenses:		
Program services:		
Slots and pass through	272,270,285	150,951,706
Eligibility, provider relations and payments	8,701,668	7,549,302
Quality and education	<u>8,737,498</u>	<u>4,285,299</u>
Total program services	<u>289,709,451</u>	<u>162,786,307</u>
Supporting services:		
General and administrative expenses	<u>5,320,928</u>	<u>3,876,813</u>
Total operating expenses	<u>295,030,379</u>	<u>166,663,120</u>
Change in net assets without donor restrictions	66,874	16,119
ASC 842 Adjustment	63,396	-
Net Assets, Beginning of Year	<u>333,882</u>	<u>317,763</u>
Net Assets, End of Year	<u>\$ 464,152</u>	<u>\$ 333,882</u>

The accompanying notes to financial statements are an integral part of these statements.

Early Learning Coalition of Broward County, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2023
(with comparative totals for June 30, 2022)

	Program Services				Supporting Services	
	Slots and Pass Through	Eligibility, Provider Relations, and Payments	Quality and Education	Total Program Services	General and Administration	Total
Child care slots	\$ 149,933,973	\$ -	-	\$ 149,933,973	\$ -	\$ 149,933,973
Other assistance to providers	122,336,312	-	-	122,336,312	-	122,336,312
Subrecipient payments	-	279,211	189,885	469,096	171,572	640,668
Salaries and benefits	-	7,983,721	4,097,330	12,081,051	3,794,976	15,876,027
Professional fees	-	15,450	454,480	469,930	440,161	910,091
Insurance	-	31,166	11,923	43,089	8,567	51,656
Printing and reproduction	-	-	3,382	3,382	6,183	9,565
Rent	-	220,717	85,951	306,668	186,414	493,082
Instructional materials	-	-	3,714,135	3,714,135	208,515	3,922,650
Staff travel and conferences	-	4,142	32,411	36,553	18,694	55,247
Office expenses	-	140,047	99,584	239,631	427,657	667,288
Other expenses	-	27,214	48,417	75,631	56,605	132,236
Depreciation	-	-	-	-	1,584	1,584
Total expenses	\$ 272,270,285	\$ 8,701,668	\$ 8,737,498	\$ 289,709,451	\$ 5,320,928	\$ 295,030,379
						\$ 166,663,120

Early Learning Coalition of Broward County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2023
(with comparative totals for June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities:		
Change in net assets without donor restrictions	\$ 66,874	\$ 16,119
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Provision for depreciation	1,584	1,778
Amortization of operating lease right-of-use asset	204,921	-
(Increase) decrease in assets:		
Grants and contracts receivable	(13,809,607)	9,272,284
Advances to providers	(110,426)	1,557,669
Prepaid expenses and other assets	128,807	3,570
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	1,332,015	619,367
Refundable advances	1,250,363	(59,671)
Due to funders	(128,245)	(835,134)
Due to providers	6,363,331	(5,512,902)
Operating lease liability	(201,414)	40,604
Net cash provided by (used in) operating activities	<u>(4,901,797)</u>	<u>5,103,684</u>
Cash Flows From Financing Activities:		
Purchase of property and equipment	<u>(9,579)</u>	<u>-</u>
Net cash provided by (used in) financing activities	<u>(9,579)</u>	<u>-</u>
Net increase (decrease) in cash	(4,911,376)	5,103,684
Cash, Beginning of Year	<u>10,062,564</u>	<u>4,958,880</u>
Cash, End of Year	<u>\$ 5,151,188</u>	<u>\$ 10,062,564</u>

The accompanying notes to financial statements are an integral part of these statements.

Note 1 - Organization and Operations

The Early Learning Coalition of Broward County, Inc. (the "Organization") was incorporated on June 12, 2000, under the laws of the State of Florida, as a not-for-profit organization. The purpose of the Organization is to implement an integrated and quality seamless service delivery system for all publicly-funded early education and care programs in Broward County serving children from birth to thirteen years of age. The Organization provides child-care services to school-age children under statutory guidelines. Its mission is to provide the resources, advocacy, leadership, coordination and oversight for early care and education from birth to school-age and to support access to school-age care to ensure children's success in school.

Although the Organization has a variety of goals and objectives, all of its goals and objectives relate to the Organization's primary objective of school readiness for children. Program goals include preparation of children for kindergarten, provision of childcare to meet the needs of working parents with children aged birth to thirteen, and development and training of childcare centers and family childcare homes.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of presentation: The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Note 2 - Summary of Significant Accounting Policies (continued)

Generally, contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities as net assets released from restrictions. All contributions are considered available for general use, unless specifically restricted by the donor or subject to other legal restrictions.

Cash: The Organization considers all highly liquid investments, for general operating purposes, with a maturity of three months or less when purchased to be cash equivalents.

Receivables and allowance for doubtful accounts: Grants and contracts receivable consist principally of claims not yet reimbursed by various grantor agencies. Receivable balances are unsecured. Management periodically reviews the receivable balances and provides an allowance for accounts which may be uncollectible based on historical experience, an assessment of economic conditions, and a review of subsequent collections. At June 30, 2023 and 2022, management considered all of its grants and contract receivable balances to be fully collectible, except for approximately \$ 289,000 and \$324,000, respectively, which is uncollectible from providers, but will be collectible from the grantor agency.

Advances to providers: Advances to providers consist of advances to various providers for child-care services, as required by law. Management recorded an allowance for advances to providers of approximately \$ 495,000 for the years ended June 30, 2023 and 2022, for amounts estimated to be unrecoverable, but will be collectible from the grantor agency.

Property and equipment: Property and equipment are carried at cost. The Organization's policy is to provide for depreciation, using the straight-line method over the estimated useful life of the asset. Estimated useful lives for assets are as follows:

Computers and software	3 years
Furniture and equipment	5-7 years
Leasehold improvements	10 years

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized.

Due to providers: Due to providers represents pending reimbursements for child-care services to various providers for costs incurred prior to June 30, and not paid until after the fiscal year end.

Refundable advances: Revenues received in advance (nonexchange transaction) that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances.

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue and revenue recognition: The Organization recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue derived from units of service contracts is recognized as revenue when the unit of service has been provided in compliance with the specific contract. Revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific contract provisions.

Other revenues are recognized when the performance obligation of transferring the products or providing the service are met.

Leases: The Organization determines if an arrangement is or contains a lease at inception. Leases are included in operating lease right-of-use ("ROU") asset and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

In 2023, the Organization adopted FASB Accounting Standards Update ("ASU") 2016-02, *Leases* (Topic 842), as amended. This guidance is intended to improve financial reporting of lease transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases that extend more than 12 months. Key provisions in this guidance include additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases. The Organization elected the modified retrospective transition method, presenting the impact of ASU 2016-02 in the current year of adoption only, with any material cumulative effect of initially applying the guidance recognized at the beginning of the current year. This resulted in a change to net assets as of July 1, 2022 of approximately \$ 63,000. The Organization also elected the package of practical expedients that permits no reassessment of whether any expired or existing contracts are or contain a lease, the lease classification for any expired or existing leases, and any initial direct costs for any existing leases as of the effective date.

As a result of implementing this standard, the Organization recognized (a) operating lease liabilities representing the value of the remaining lease payments discounted using an estimated discount rate of 2.298% totaling approximately \$ 1,752,000 and (b) an operating right-of-use-asset of approximately \$ 1,605,000 as of July 1, 2022.

Functional expenses: The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include personnel and occupancy costs, among other expenses; which are allocated on the basis of estimates of time and effort, square footage basis, as well as other methods as determined from time-to-time by management.

Note 2 - Summary of Significant Accounting Policies (continued)

Concentrations of credit risk: Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash, receivables, and advances to providers. Although cash balances may exceed federally insured limits at times during the year, the Organization has not experienced and does not expect to incur any losses in such accounts. Cash is maintained, with what management believes to be high quality financial institutions, to limit its risk. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. Advances to providers are dependent on the financial ability of the individual payor and/or the ability to provide services. The Organization does not require collateral or other security to support receivables and advances to provide services.

Income taxes: The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and as such, is only subject to federal income taxes on unrelated business income. Per management, there were no material income taxes resulting from unrelated business income during the years ended June 30, 2023 and 2022.

Use of estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Summarized prior year information: The financial statements include summarized comparative information from the prior year, which is not presented by net asset type and functional expense classification and does not include sufficient detail to conform with U.S. GAAP. This information should be read in conjunction with the Organization's audited financial statements for the year ended June 30, 2022, from which the comparative information was derived.

Date of management review: Subsequent events were evaluated by management through March 11, 2024, which is the date the financial statements were available for issuance.

Note 3 - Liquidity and Availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date ending June 30, 2023 is estimated and, comprise the following:

Financial assets:	
Cash	\$ 5,151,188
Grants receivable	16,009,206
Advances to providers	<u>636,043</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	\$ <u><u>21,796,437</u></u>

Note 4 - Property and Equipment

Property and equipment consisted of the following as of June 30:

	2023	2022
Computers and software	\$ 235,336	\$ 225,757
Leasehold improvements	54,039	54,039
	<u>289,375</u>	<u>279,796</u>
Less: accumulated depreciation	269,896	268,312
Total	<u>\$ 19,479</u>	<u>\$ 11,484</u>

Note 5 - Operating Leases

The Organization previously entered into a one hundred twenty-five (125) month operating lease agreement for office space, commencing April 30, 2019. The lease provides for base lease payments of approximately \$ 18,000 per month, escalating annually by 3.0%, plus the Organization's share of common area maintenance charges through September 2029.

The Organization also entered into an operating lease agreement with the School Board of Broward County, Florida ("SBBC") to lease space to provide program support services and training to school readiness clients and providers. The Organization is required to pay a shared custodial cost for the leased space in the amount of approximately \$ 12,000 per year through September 2025.

The right-of-use asset and corresponding liability associated with future lease payments at June 30, 2023 are approximately \$ 1,400,000 and \$ 1,550,000, respectively, using an estimated discount rate of 2.298%. The lease has a weighted average remaining lease term of 6.25 years at June 30, 2023. The lease cost related to these leases and other short-term leases was approximately \$ 493,000 and \$ 461,000 for the years ended June 30, 2023 and 2022, respectively.

Estimated future operating lease payments are expected to be paid as follows:

Year Ending June 30,	Amount
2024	\$ 246,280
2025	253,668
2026	261,278
2027	269,117
Thereafter	<u>635,849</u>
	1,666,192
Less PV Discount	<u>(115,977)</u>
	<u>\$ 1,550,215</u>

Note 6 - Commitments and Contingencies

Grants and contracts: The grant and contract revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor/contract agencies becomes a liability of the Organization.

Note 7 - Concentrations

The Organization receives a substantial portion of its revenue from federal, state and local government agencies. If a significant reduction in this revenue should occur, it may have an effect on the Organization's programs and activities. For the years ended June 30, 2023 and 2022, approximately 99% of the Organization's revenues and support were from the Division of Early Learning (DEL) and the Children's Services Council of Broward County. At June 30, 2023 and 2022, amounts owed to the Organization from these agencies was 99% and 93%, respectively.

Note 8 - Related Parties

The Organization's Board of Directors is mandated by Florida statutes to include individuals representing certain public and private organizations. Consequently, the Organization's Board of Directors includes representatives from funding organizations and organizations that receive funds directly and/or indirectly through the Organization.

Total payments to these related organizations during the years ended June 30, 2023 and 2022 were approximately \$ 4,951,000 and \$ 4,053,000, respectively. Accounts payable to related parties at June 30, 2023 and 2022 were approximately \$ 0 and \$ 1,000, respectively.

Note 9 - Defined Contribution Pension Plan

The Organization offers a 403(b) defined contribution retirement plan. Contributions to the plan by the Organization are discretionary. For the years ended June 30, 2023 and 2022, the Organization contributed approximately \$ 324,000 and \$ 247,000, respectively.

Early Learning Coalition of Broward County, Inc.
Notes to Financial Statements
June 30, 2023
(with comparative totals for 2022)

Note 10 - Local Grant and Contract Revenue

	<u>2023</u>	<u>2022</u>
Children's Services Council grants:		
Financially Assisted Child Care	\$ 5,587,687	\$ 3,514,532
Vulnerable Pop Child Care	<u>2,748,911</u>	<u>2,313,271</u>
Total Children's Services Council grants	<u>8,336,598</u>	<u>5,827,803</u>
Broward County grants:		
Subsidized Program	2,253,090	1,896,240
Special Needs	<u>-</u>	<u>141,655</u>
Total Broward County grants	<u>2,253,090</u>	<u>2,037,895</u>
Other local grants and contracts:		
School Readiness Local Match	354,508	406,881
Other	<u>104,170</u>	<u>72,784</u>
Total other local grants and contracts	<u>458,678</u>	<u>479,665</u>
Total local grant and contract revenue	\$ <u><u>11,048,366</u></u>	\$ <u><u>8,345,363</u></u>

ADDITIONAL INFORMATION



**Early Learning Coalition of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2023**

Federal /State Agency Pass-through Grantor/Federal Program/State Project		Assistance Listing/CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfers to Subrecipients
Federal Agency Name:						
Indirect Programs:						
U.S. Department of Health and Human Services -						
Passed through State of Florida Division of Early						
Learning -						
Temporary Assistance for Needy Families		93.558	EL093	\$ 11,023,318	\$ 14,255,806	\$ 315,684
Child Care and Development Fund Cluster -						
Child Care and Development Block Grant		93.575	EL093	43,546,267	-	744,335
COVID-19 Coronavirus Response and Relief						
Supplemental Appropriations Funds		93.575	EL093	14,599,660	-	-
Child Care Mandatory and Matching Funds						
of the Child Care and Development Fund		93.596	EL093	23,273,142	6,031,752	363,691
COVID-19 Child Care and Development Block						
Grant - America Rescue Plan Act		93.575	EL093	131,838,566	-	-
Total Child Care and Development Fund Cluster				213,257,635	6,031,752	1,108,026
Social Services Block Grant		93.667	EL093	27,449	-	855
Every Student Succeeds Act/Preschool						
Development Grants		93.434	EL093	1,159,316	-	-
Total Expenditures of Federal Awards				\$ 225,467,718	\$ 20,287,558	\$ 1,424,565

See Notes to the Schedule of Federal Awards and State Financial Assistance.

**Early Learning Coalition of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
(continued)
For the Year Ended June 30, 2023**

Federal /State Agency Pass-through Grantor/Federal Program/State Project	Assistance Listing/CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfers to Subrecipients
State Agency Name:					
Indirect Programs:					
State of Florida Department of Education -					
Passed through State of Florida Division of Early					
Learning -					
Voluntary Pre-Kindergarten Services	48.108	EL093	\$ 38,237,424	\$ -	\$ -
Total Expenditures of State Financial Assistance			\$ 38,237,424	\$ -	\$ -

(1) State financial assistance not subject to Section 215.97, Florida Statutes.

See Notes to the Schedule of Federal Awards and State Financial Assistance.

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state award activity of Early Learning Coalition of Broward County, Inc. (the "Organization") under programs of the federal and state governments for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, (Uniform Guidance) and Chapter 10.650, *Rules of the Florida Auditor General*. Because of the Schedule presenting only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Organization.

Note 2 - Summary of Significant Account Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

Note 3 - Indirect Cost Rate

The Organization did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Contingency

The grant and contract revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor/contract agencies would become a liability of the Organization. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal and state laws and other applicable regulations.

INTERNAL CONTROLS AND COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Early Learning Coalition of Broward County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Early Learning Coalition of Broward County, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 11, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 11, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors
Early Learning Coalition of Broward County, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program and State Project

We have audited Early Learning Coalition of Broward County, Inc.'s (the "Organization") (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2023. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and 10.650, *Rules of the Auditor General* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and/or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and/or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and/or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 11, 2024

Early Learning Coalition of Broward County, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified Opinion

Internal control over financial reporting:

Material weaknesses (es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Programs and State Projects

Internal control over major federal programs and state projects:

Material weaknesses(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Type of auditor's report issued on compliance for major federal programs and state projects?

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, *Rules of the Auditor General* ?

_____ yes X no

Identification of major federal program(s) and state project(s):

Assistance

Listing No.

Federal Program or Cluster

Child Care and Development Fund Cluster:

93.575 Child Care and Development Block Grants

93.575 America Rescue Plan Act

93.575 Coronavirus Response and Relief Supplemental Appropriations Funds

93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

CSFA No.

State Project

State of Florida Department of Education -

48.108 Voluntary Pre-Kindergarten Services

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 3,000,000

**Early Learning Coalition of Broward County, Inc.
Schedule of Findings and Questioned Costs
(continued)
For the Year Ended June 30, 2023**

Dollar threshold used to distinguish between Type A
and Type B Projects:

\$ 1,147,011

Auditee qualified as low-risk auditee?

 X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

**SECTION III - FEDERAL AWARDS PROGRAMS AND STATE
FINANCIAL ASSISTANCE PROJECT FINDINGS AND QUESTIONED COSTS**

None reported.

**SECTION IV - STATE OF FLORIDA DIVISION OF EARLY LEARNING (DEL) REPORTING
REQUIREMENTS FINANCIAL STATEMENT FINDINGS**

- | | |
|--|-----|
| 1. EFS Mod reconciled monthly | Yes |
| 2. Processes in place to identify and correct errors during
monthly reconciled to EFS Mod | Yes |
| 3. Organization financial records reconcile and agree to EFS
Mod as of program year ended June 30, 2023 | Yes |
| 4. Audit workpapers documenting verifications of
reconciliations available to DEL staff | Yes |

SECTION VI - PRIOR YEAR AUDIT FINDINGS

None reported.

SECTION VI - OTHER

No management letter is required because there were no findings required to be
reported in a separate management letter.

Email	Job
Laurie@jasouthflorida.org	Junior Achievement of South Florida
dliberta@hmhbbroward.org	Healthy Mothers, Healthy Babies Coalition of Broward County, Inc.
Twanrussell@gmail.com ; twan.russell@aquinas-sta.org	St. Thomas Aquinas High School
mking@browardhsc.org	Broward Healthy Start Coalition, Inc.
carenberg@cscbroward.org	Children's Services Council of Broward County
Michael@sa-holdings.com	Structured Asset Holdings
Renee.Podolsky@Flhealth.gov	FL Department of Health in Broward County
kcastillo@vivachristianacademy.com	Viva Christian Academy
Rcny99@gmail.com	Community Volunteer
sharonda.bailey@browardschools.com	Head Start/Early Intervention
kenglehardt@cfbroward.org	Community Foundation of Broward
daniel.foganholi@browardschools.com	
Mhernandez@unitedwaybroward.org	United Way of Broward County
chylton@careersourcebroward.com	CareerSource Broward
melodym@fkacademy.com	Future Kids Academy
areid@broward.edu	Broward College
eschrot@browardhealth.org	Broward Early Steps
traci.schweitzer@myflfamilies.com	DCF
ztalbot@cresa.com	Cresa
JWINBURN@broward.org	Consumer Protection Division

Contributions to Nonprofits "Donation Request" Application - Submission #1206

Date Submitted: 5/8/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

First Call for Help of Broward Inc, dba 2-1-1 Broward

Address*

3317 NW 10th Terrace Suite #403

City*

Fort Lauderdale

State*

Florida

Zip Code*

33309

Contact Person*

Marie Hayes

Title*

Director of Internships and Special Projects

Phone Number*

9544447530

Email*

mariehayes@211-broward.org

Federal Identification Number (FIN)*

65-0589294

DUNS*

13-782-5456

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

Hotlines & Crisis Interventions (F40)211

Request Information**Project/Program Name***

Broward, General and Crisis Helplines and Touchline

Requested Funding Amount*

10000.00

Project/Program Details

Briefly describe your organization*

2-1-1 Broward was incorporated in 1995 to connect residents in need with services that can help them. For 29 years 2-1-1 Broward has served as a gateway and navigator for the vast network of health and human services available across the County. This service provided by highly trained Helpline Counselors, that are available every day of the year, 24 hours a day to answer calls, chat, text, and email Lauderdale-by-the-Sea residents and offer empathetic listening, crisis intervention, suicide prevention, needs assessment, care coordination, information, and referrals.

The mission of 2-1-1 Broward is to be the live, 24-hour comprehensive helpline to provide all people with crisis, health, and human services support and connect them to resources in our community. The helpline is able to offer all communities, including Lauderdale-by-the-Sea residents, with a place to turn when they need answers to life's challenges, big or small. Lauderdale-by-the-Sea callers facing any type of challenge can simply dial 2-1-1 to reach a trained, multi-lingual counselor who will help assess their needs, provide empathetic listening support, explore available options, and connect them with the agencies and programs that can further assist them. Services are free to the caller and are accessible for callers that are deaf or hard of hearing.

2-1-1 Broward answers calls to the 9-8-8 Crisis Line, that originate in Broward, based on the zip code where the call is originating, including Lauderdale-by-the-Sea, and responds to these identified crisis and suicide prevention calls. 2-1-1 Broward is an important resource for residents, government, and other essential partners before, during, and especially after a natural disaster such as a hurricane, and man-made disasters. 2-1-1 functions akin to a public utility: we are always there in all sorts of way, even when "you" might not need us. As a critical first step in the service delivery network, 2-1-1 Broward maintains an up to date and comprehensive database of resources and connect callers to services that meet their needs.

The program responds to a volume of more than 52,148 contacts during the year. Hundreds of thousands of searches are conducted through the comprehensive online web portal. Additionally, the 2-1-1 Broward downloadable app is available on any Smartphone. 2-1-1 Broward provides daily calls to Older Adults, through the Touchline program, providing daily reassurance calls to seniors, living alone, to confirm their safety and well-being, and allow them to maintain their independence and remain in their homes. There are tens of thousands of follow-up and advocacy calls, provided through Care Coordination services. As a critical first step in the service delivery network, 2-1-1 Broward maintains an up-to-date and comprehensive database of resources (approximately 4000 programs) and connects callers to services that meet their needs.

Explain the objectives of your project*

This funding request is to assist 2-1-1 Broward to provide critical referrals to Lauderdale-by-the-Sea residents during this next fiscal year. It is estimated that there will be approximately 480 needs expressed by callers. The Helpline Counselors will assist in providing referrals and support as needed. This will be measured by tracking calls from Lauderdale-by-the-Sea residents, the needs presented, and the number of types of referrals provided. All callers are asked what city they are calling from as well as requesting zip code data. This information is maintained in our database, and regular reports can be generated by zip code and city.

The goals and objectives for the requested funding for a portion of a Helpline Counselors salary, is to be a readily available resource to Lauderdale-by-the-Sea residents, via phone, email, or text, to provide vital resources, referrals, and crisis intervention. This service connects residents with services which address their specific needs. As identified, these Helpline Counselors are the backbone of the services provided by 2-1-1 Broward. This funding supports ensuring that the lines are fully staffed, for round the clock counselors, available every day of the year. Counselors offer support that addresses an individual or family's needs and puts them on a path toward resolution and stability. Helpline counselors are extensively trained in crisis intervention techniques, problem-solving, and local health and human service systems. 100% of our Helpline Counselors are crisis certified, with the majority of staff certified by the American Association of Suicidology (AAS).

Helpline Counselors provide for the need of the individual, reducing stress and anxiety, offering hope, and ultimately helping the family and the community. Callers and their family members are assessed to identify any issues they are struggling with and what resources are available to help them. 2-1-1 helps to resolve situations before they reach a crisis level. The majority of calls relate to basic needs such as food, housing, rent/utility assistance, health, and wellness.

Individuals have continued to experience significant issues, including economic, health, housing availability, and other factors resulting in the need for assistance in identifying resources. First Call for Help is able to provide a means to locate those resources. 2-1-1 Broward is essential for the City of Lauderdale-by-the-Sea because all residents benefit from communities that are healthier, safer, and stronger. Additionally, more first-time callers are seeking support and assistance as they navigate unfamiliar challenges. 2-1-1 Broward helps people who are struggling, identifies local resources, and plans an appropriate solution. 2-1-1 works continuously to prevent suicide, address mental health and reduce substance use. 2-1-1's primary objective is to provide help and hope to anyone in need through:

- Crisis and suicide support and intervention to keep people safe and offer hope
- Comprehensive, up-to-date database of community, health, government, and social services
- Linking new residents to the community and helping them access services
- Eliminating confusion and frustration about where to go for help
- Time saving, by having a one-stop helpline center
- Providing information about emergency services pre, during, and post natural disasters
- Rapidly responding and providing support during man-made tragedies

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

Lauderdale by the Sea 2-1-1 Broward Program Details.pdf

Optional file upload.

Target Population

Define the target population for your project*

2-1-1 Broward provides services to every "type" of person that is in every community throughout the county. Anyone can experience a moment of crisis, or be in a situation that makes them feel out of control. There are more and more callers who state "I never thought I would ever be in this type of situation". As the world has changed, through the Covid pandemic, the current economic situation, housing crisis, and inflation callers are experience new concerns.

There is no "one type" of person that reaches out to 2-1-1 or to 9-8-8. The Lauderdale-by-the-Sea residents who are the "target" population are those who need readily available resources to provide immediate intervention during crisis situations. As well as those who are calling experiencing distress and hopelessness, and need information on community resources that have been reviewed to assist an individual and family seeking a service, whenever they need, every day, all day. The majority of the individuals reaching out to 2-1-1 Broward from the city of Lauderdale-by-the-Sea are female 53%; also those with Children in the household 9.83%; Seniors in the household 34.1%; Individuals with a disability 35.26%; and active military and veterans 11.6%. These individuals are often more vulnerable and may be experiencing a higher level of need.

The statistics for callers for the past fiscal year, 2023 – 2024, 2-1-1 Broward successfully managed 52,148 requests for assistance through incoming calls, chats, and text; provided advocacy to help navigate essential services, offered intervention for life-threatening situations, conducted eligibility screening for programs such as rent or utility assistance, and made outgoing reassurance calls to seniors living on their own in order to ensure their safety and wellbeing. Collectively the Helpline identified 138,384 specific needs of Broward County residents and assisted with their connection to services and support. There were 190,198 web hits to the Resource Portal/database. More than half of all contacts requested support for basic needs such as food and housing. Counselors responded to 683 suicide-related calls.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

Lauderdale by the Sea 2-1-1 Broward Target

Population.pdf

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

2-1-1 Broward wants to ensure that each and every caller receives the services they are requesting. This includes callers that just need to have a caring and supportive person on the line. 2-1-1 provides valuable and critical information and referrals to callers. Callers are asked directly to provide feedback on satisfaction of the services provided. Quality assurance calls are placed to regarding services provided from Care Coordinators that provide more in depth services, including call back and support calls. These evaluations are based directly on the caller's review of the interaction. Another critical measure of performance is the ability to intervene in a crisis and prevent a circumstance from getting worse. Last year, 2-1-1 responded to 683 suicide prevention/intervention calls, of these 12 were from Lauderdale-By-The-Sea residents, an increase from last year. Suicide is largely preventable and 2-1-1 tracks and reports on these lifesaving efforts as a means of further reducing their incidence. We compare and analyze data year over year and seasonally to gain and share a deeper understanding of current and emerging trends in our community.

2-1-1 Broward prides itself on providing a high degree of customer satisfaction. In order to evaluate the success of the program several steps are taken.

1. Quality assurance calls are placed by supervisory staff to identify the customer's satisfaction with the Helpline Counselors and services provided. Callers are asked a series of standard questions:
 - a. Overall were you satisfied with the Helpline Counselor?
 - b. Information/Referral or Support Satisfaction
 - c. Overall, were you satisfied with the information/referrals or support provided?
 - d. Overall, did your call to 2-1-1 help you?
 - e. Overall, do you feel that you have a better understanding of services available in the community
 - f. Would you call 2-1-1 again if you needed information or support??
2. Staff receive feedback on their service delivery, and receive coaching on areas of improvement if needed.
3. Program benchmarks are monitored, and shared with staff at monthly meetings.
4. Regular program audits occur and feedback is provided to counselors and supervisors.
5. The quantitative measurements are compiled monthly, and are based on the number of calls, type of calls, resources provided, advocacy provided, and demographic of the individuals receiving support.

Along with caller satisfaction, 2-1-1 Broward work to maintain the integrity of data being shared with callers. This is done via 2-1-1 data curators continually ensuring the information is updated whenever new information is provided. Conducting a bi-annual check on resources to ensure they are still providing stated services, adding and removing resources as needed. This activity is vital to attempt to provide the best quality of resources available to each and every caller. This data is easily accessible and can be generated to clearly identify the city in which a caller is from, type of needs, type of referrals, and service approval rating. 2-1-1 Broward has received and maintains several national accreditations to ensure and demonstrate rigorous standards and regular oversight. The organization has been accredited by Alliance of Information and Referral systems (AIRS) (The Organization is now Inform USA) , Florida Alliance of Information and Referral Services (FLAIRS), National Suicide Prevention Lifeline, and the American Association of Suicidology.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

Choose File No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Marie

Last Name*

Hayes

Title*

Director of Internships and Special Projects

Date*

5/8/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

Form 990 Return of Organization Exempt from Income Text*

First Call for Help of Broward, dba 211 Broward FORM 990 FY2023.pdf

Organization Annual Budget*

First Call for Help of Broward dba 2-1-1 Broward Operational Budget.pdf

Audited Financial Statement*

First Call for Help of Broward, dba 211 Broward Financial Statements 6-30-2023.pdf

501(C)(3) Determination Letter*

211 Broward 501c3 - updated April 2023.pdf

Board of Directors List*

First Call For Help of Broward, dba 211 Broward.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.

2-1-1 Broward - Program Details

211 Broward will offer services around the clock to connect Lauderdale-by-the-Sea residents who are in need with the health and human service providers that can help them. callers hang up after talking with a 211 counselor they will have an action plan.

They will know exactly what to do, who to contact, and what will be required of them when they do. Services offered to Lauderdale-by-the-Sea residents will include:

- *9-8-8 Crisis Lifeline – Answering calls for callers in distress, in need of a listening ear, support and connection to necessary services.
- *Crisis Care Coordination – Ongoing follow up support for individuals that have called 2-1-1 Broward in Crisis
- *Hotline for Children with Special Needs- screening, support, information and referrals for caregivers of children with a developmental and/or physical disability.
- *Behavioral Health INFOnline - emotional support, crisis intervention, and information and referrals to child and adolescent mental health services, substance abuse prevention and treatment programs, and other behavioral health services.
- *Child Care Resource and Referral - information and referrals for families seeking quality childcare, voluntary pre-kindergarten, and other early learning programs.
- *Youth Services - Safe, confidential support and information for youth, parents, educators, and caregivers. Services include a teen hotline, teenspace211 website, and social media.
- *Touchline - Free, daily reassurance calls to ensure the health, safety, and well-being of elderly residents who live alone or are homebound.
- *Caregiver Navigation – Support and linkages for adults, providing care for a loved one 18 or older.
- *Outreach - Participation in City of Lauderdale-by-the-Sea events to inform residents and encourage them to access 2-1-1.
- *Disaster Related Services - When the Broward County Emergency Operations Center (EOC) is activated for a hurricane or any disaster 2-1-1 relocates and answers calls from the EOC. 2-1-1 further responds by collecting and sharing vital information regarding the operational status of human service providers.
- *Information Services - maintain an up to date community resource database with more than 4000 programs and services available in Broward. This database is utilized to support all Helpline services.

*C3 – Coordination Connections Council – Medicaid Redetermination Project, working in conjunction with Coast to Coast Legal Aid, Urban League, and the Department of Children and Families, to assist families in reconnecting with Medicaid or providing access to other opportunities for health insurance

*Hero 4 Hero Line – Partnering to provide a dedicated line for First Responders (Fire, Police, EMT, EMS, 911 Operators) and their families to have individuals answering the phone lines that have lived experiences in these positions

*Vita/EITC Tax Program – Ensuring individuals who are identified as “low income” to free, quality tax services

*Children’s Summer Food Program – Linking callers with children to food locations during the summer months, to ensure that all children have access to nutritious meals.

*Mission United and My Florida Vet - Providing linkages and support to Florida veterans.

2-1-1 Broward - Target Population

2-1-1 Broward estimates that **480** referrals will be provided to **Lauderdale-By-The-Sea** residents will be served through the call center. While this resource is available to every resident in Broward County, it is hard to predict who will experience a need, and will reach out for support or services. However, during the last fiscal year, 2-1-1 Broward responded to **172 contact (calls, chats, and texts)** calls from **Lauderdale-By-The-Sea**. These callers received **395** referrals. The top **five** needs for **Lauderdale-By-The-Sea** residents were **basic needs**, such as food, shelter and clothing (158), Government/Community Services (106), Health and Wellness needs (73), Mental Health (72), and Family Problems (18). There were **12** unique suicide needs during the year. While we can't be certain the number of residents that will experience a crisis is this next year, given experience over the past few years, we estimate addressing approximately **200** calls, with **480** referrals for needs for **Lauderdale-by-the-Sea** residents.

2-1-1 Broward is a service that is provided to **ALL Broward County residents**. While many believe that 2-1-1 is a government or county-funded program, it is actually a 501c3, reliant on donations and grants to be able to provide this vital service to the community 24 hours a day, seven days a week. 2-1-1 Broward does reach out and ask the municipalities in Broward to assist in the support of this necessary service for the community. For callers from Lauderdale-by-the Sea, the satisfaction response rate for these callers, when asked, "Overall were you satisfied with the Helpline Counselor?" "had a satisfaction rate is 88.44%.

2-1-1 Broward is able to leverage matching funds to increase the services provided in each community. United Way of Broward provides matching funding, to assist with supporting 2-1-1 Broward. In total, 2-1-1 Broward provides this resource to the community with revenue from grants and contracts, including those from the United Way, Children's Services Council and other private Foundations.

Lauderdale-By-The-Sea residents that call are connected to more than 1200 agencies, offering nearly 4000 programs and services in our comprehensive network that is always accessible through the 2-1-1 Broward website and app.

Services to Lauderdale-By-The-Sea Residents: 7/1/22- 6/30/23

- 395 referrals provided to residents (calls, text, chat, email)
- 12 Suicide prevention / intervention calls
- 88.44 % caller satisfaction rate

2-1-1 Broward continues to provide these services and support to Lauderdale-By-The-Sea residents confidentially and at no cost to them. Over the past year, your constituents reached out to 2-1-1 Broward and presented the following needs:

Basic Needs	158
Government/Community Services	106
Health and Wellness	73
Mental Health	72
Family Problems	18
Children's Behavioral Health / Special Needs	15
Legal/Criminal Justice	9
Substance Use	8
Touchline	7
Abuse	6
Jobs/Training/Education	6
Suicide Prevention/Intervention	2

Lauderdale-By-The-Sea residents received resource referrals for the needs presented. The chart below identifies the top referrals to organizations to which callers were connected.

FIRST CALL FOR HELP OF BROWARD, INC.
OPERATING BUDGET
JULY 1, 2023 TO JUNE 30, 2024

Revenue

United Way	313,000
Broward County	127,000
Children's Services Council	2,373,277
DOH HIV Program	151,360
DOH-SUD Program	262,452
Early Learning Coalition of Broward	462,000
DCF - First Responder Program	1,354,000
City Funding	110,000
Crisis Ctr Tampa Bay - MYFLVets	177,413
UWBC/BBHC/BH	480,000
UWBC/BBHC/988	1,085,000
Grants/Foundations	877,181
Fundraising/Sponsorships	387,569
Contributions/Donations	40,000
Misc.	127,351
Total Revenue	8,327,603

Expenses

Salaries	4,769,607
Taxes	368,445
Benefits	598,272
Professional Fees	446,000
Supplies	15,000
Telephone/Communications	186,000
Postage	4,000
Occupancy	25,000
Insurance	30,000
Equipment Rental/Maintenance	5,200
Printing/Promotions	30,000
Travel	22,000
Organizational Development	25,000
Memberships/Certifications	15,000
Misc.	264,379
Grant Disbursements	1,523,700
Total Expenses	8,327,603

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.

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

OMB No. 1545-0047

2022
Open to Public
Inspection**A** For the **2022** calendar year, or tax year beginning **07/01/22**, and ending **06/30/23****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/
terminated☐ Amended return☐ Application pending**C** Name of organization**FIRST CALL FOR HELP OF BROWARD, INC**

Doing business as

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

3317 NW 10 Terr Room 403

Room/suite

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

FORT LAUDERDALE**FL 33309****F** Name and address of principal officer:**SHEILA J SMITH****D** Employer identification number****--***9294****E** Telephone number**954-390-0493****G** Gross receipts \$ **8,616,443****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See Instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.211-BROWARD.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**H(c)** Group exemption number**L** Year of formation: **1995** **M** State of legal domicile: **FL****Part I Summary****1** Briefly describe the organization's mission or most significant activities:**See Schedule O****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)**3 19****4** Number of independent voting members of the governing body (Part VI, line 1b)**4 19****5** Total number of individuals employed in calendar year 2022 (Part V, line 2a)**5 101****6** Total number of volunteers (estimate if necessary)**6 1****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a 0****b** Net unrelated business taxable income from Form 990-T, Part I, line 11**7b 0****8** Contributions and grants (Part VIII, line 1h)

Prior Year	Current Year
5,428,844	8,045,879

9 Program service revenue (Part VIII, line 2g)**0****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**102 13,029****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**31,951 557,535****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**5,460,897 8,616,443****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**0****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)**3,273,313 4,452,114****16a** Professional fundraising fees (Part IX, column (A), line 11e)**0****b** Total fundraising expenses (Part IX, column (D), line 25)**399,870****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**2,093,936 3,151,162****18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)**5,367,249 7,603,276****19** Revenue less expenses. Subtract line 18 from line 12**93,648 1,013,167****20** Total assets (Part X, line 16)

Beginning of Current Year	End of Year
2,009,957	3,333,698

21 Total liabilities (Part X, line 26)**252,196 562,770****22** Net assets or fund balances. Subtract line 21 from line 20**1,757,761 2,770,928**

Activities & Governance

Revenue

Expenses

Net Assets or Fund Balances

Part II Signature Block

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

Sign Here

Signature of officer

SHEILA J SMITH**PRESIDENT/CEO**Date **11/30/2023**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

ALFREDO A. JACOMINO

Preparer's signature

ALFREDO A. JACOMINO

Date

11/09/23Check ☐ if

self-employed

PTIN

Firm's name

SANSON KLINE JACOMINO & TANDOC LLP

Firm's EIN

****--***9944**

Firm's address

5805 BLUE LAGOON DR STE 145**MIAMI, FL 33126**

Phone no.

305-269-8633

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate Instructions.

DAA

Form **990** (2022)

Part III Statement of Program Service Accomplishments

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

**1** Briefly describe the organization's mission:**See Schedule O****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 \$ **6,900,388** including grants of \$ **6,900,388**) (Revenue \$)
2-1-1 Broward answered 90,389 contacts from people in need and connected them with the programs and services throughout Alachua, Bradford, Broward, Dixie, Gilchrist, Lafayette, Levy, Marion, & Union Counties that could help them. In addition, 211 Helpline Counselors connected participants to crisis, health, and human services by providing 128,967 referrals to resources in our community. 211 conducted needs assessments that tackled complex issues, such as mental health & wellness, suicide, and basic needs. Comprehensive needs assessments addressed 194,479 needs of participants.

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

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

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

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

4e Total program service expenses **6,900,388**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	101
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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 on Schedule O.	1a 19	
b Enter the number of voting members included on line 1a, above, who are independent	1b 19	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	☒
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	☒
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	☒
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	☒
6 Did the organization have members or stockholders?	6	☒
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	☒
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	☒
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	☒
b Each committee with authority to act on behalf of the governing body?	8b	☒
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	☒

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?	10a	☒
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	☒
b Describe on 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	12a	☒
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	☒
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	☒
13 Did the organization have a written whistleblower policy?	13	☒
14 Did the organization have a written document retention and destruction policy?	14	☒
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	☒
b Other officers or key employees of the organization	15b	☒
If "Yes" to line 15a or 15b, describe the process on 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?	16a	☒
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

LOUISA MORRIS
FORT LAUDERDALE

3317 NW 10 Terr, Room #403

FL 33309

954-390-0493

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHEILA J SMITH	40.00									
PRESIDENT/CEO	0.00	X						168,382	0	0
(2) FRANCISCO ISAZA	40.00									
CHIEF OPER OFFICER	0.00	X						111,055	0	0
(3) LOUISA MORRIS	40.00									
CHIEF FIN/HR OFFICER	0.00	X						110,708	0	0
(4) WILLIAM SPENCER	40.00									
CHIEF SOCIAL ENTERPR	0.00	X						106,921	0	0
(5) TRACY SCHULDINER	40.00									
CHF ADV/COM OFFICER	0.00	X						101,000	0	0
(6) YVETTE BIRDSONG	0.00									
BOARD MEMBER	0.00	X						0	0	0
(7) TIMOTHY BRYANT	0.00									
BOARD MEMBER	0.00	X						0	0	0
(8) KAVITA CHANNE	0.00									
BOARD MEMBER	0.00	X						0	0	0
(9) BRETT FRIEDMAN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(10) ROBERT FURMAN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(11) KATE GOLDMAN	0.00									
BOARD MEMBER	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) PAULINE GRANT	0.00									
BOARD MEMBER	0.00	X						0	0	0
(13) KIP HUNTER-EPSTEIN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(14) MARC INFANTE	0.00									
BOARD MEMBER	0.00	X						0	0	0
(15) VERONICA JIMENEZ	0.00									
BOARD MEMBER	0.00	X						0	0	0
(16) MARIA JOHNSTON	0.00									
BOARD MEMBER	0.00	X						0	0	0
(17) ELLICE MARTINEZ	0.00									
BOARD MEMBER	0.00	X						0	0	0
(18) LEON MINK	0.00									
BOARD MEMBER	0.00	X						0	0	0
(19) DR. JAMONICA ROLLE	0.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal								598,066		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								598,066		

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 **5**

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

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

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

0

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,747,649				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	298,230				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			8,045,879			
Program Service Revenue	2a Business Code						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			13,029	13,029		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real	(ii) Personal			
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a MISCELLANEOUS INCOME			Business Code			
	b ENDOWMENT INCOME				548,760	548,760	
	c				8,775	8,775	
	d All other revenue						
	e Total. Add lines 11a-11d				557,535		
12 Total revenue. See instructions				8,616,443	570,564	0	0

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).**

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

☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,836,301	3,458,897	195,100	182,304
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	321,099	298,556	14,686	7,857
10 Payroll taxes	294,714	265,947	14,770	13,997
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,144,711	2,091,988	23,440	29,283
12 Advertising and promotion				
13 Office expenses	42,241	35,683	3,737	2,821
14 Information technology				
15 Royalties				
16 Occupancy	23,481	6,344	17,137	
17 Travel	13,926	10,699	2,952	275
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,056	11,884	1,997	175
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,625	10,625		
23 Insurance	25,701	22,953	2,092	656
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	454,675	437,878	4,305	12,492
b TELEPHONE	160,473	140,166	13,690	6,617
c SPECIAL EVENTS	141,997			141,997
d GRANTS	54,250	54,250		
e All other expenses	65,026	54,518	9,112	1,396
25 Total functional expenses. Add lines 1 through 24e	7,603,276	6,900,388	303,018	399,870
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,159,791	1	1,821,651
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	827,822	4	1,497,507
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	765
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 169,129		
	b Less: accumulated depreciation	10b 155,354	22,344	10c 13,775
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,009,957	16	3,333,698	
Liabilities	17 Accounts payable and accrued expenses	252,196	17	562,770
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	252,196	26	562,770
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,757,761	27	2,770,928
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,757,761	32	2,770,928
	33 Total liabilities and net assets/fund balances	2,009,957	33	3,333,698

Form **990** (2022)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,616,443
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,603,276
3	Revenue less expenses. Subtract line 2 from line 1	3	1,013,167
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,757,761
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,770,928

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2022)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) DAVID ROSS	0.00									
BOARD MEMBER	0.00	X						0	0	0
(21) KATHY SALERNO	0.00									
BOARD MEMBER	0.00	X						0	0	0
(22) SCOTT SINGER	0.00									
BOARD MEMBER	0.00	X						0	0	0
(23) DANA SOMERSTEIN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(24) MICHAEL WILD	0.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		
4		
5		

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

****-***9294**

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

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

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

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

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

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,402,766	3,721,259	4,394,622	5,428,844	8,045,879	24,993,370
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	3,402,766	3,721,259	4,394,622	5,428,844	8,045,879	24,993,370
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						24,993,370

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	3,402,766	3,721,259	4,394,622	5,428,844	8,045,879	24,993,370
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						24,993,370
12 Gross receipts from related activities, etc. (see instructions)					12	1,091,810

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2022. 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—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Schedule A (Form 990) 2022

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

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

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC

****-***9294**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

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

Schedule B (Form 990) (2022)

Name of organization

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

-*9294

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COMMUNITY FOUNDATION OF BROWARD 910 EAST LAS OLAS, STE 200 FORT LAUDERDALE FL 33301	\$ 13,775	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	MEMORIAL HEALTHCARE SYSTEM 3501 JOHNSON STREET HOLLYWOOD FL 33021	\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	CALVIN GIORDANO & ASSOCIATES, INC 1800 ELLER DRIVE, STE 600 FORT LAUDERDALE FL 33316	\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	KIP HUNTER ENTREPRISES 888 E. LAS OLAS BLVD, STE 500 FORT LAUDERDALE FL 33301	\$ 6,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	MICHAEL D. WILD, WFP LAW PA 1250 S. PINE ISLAND ROAD, SUITE 200 PLANTATION FL 33324	\$ 8,200	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	FIDELITY CHARITABLE PO BOX 70001 CINCINNATI OH 45277	\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

****-***9294****Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	JM FAMILY ENTERPRISES, INC. 100 JIM MORAN BLVD DEERFIELD BEACH FL 33442	\$ 32,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	TRUIST BANK PO BOX 25939 RICHMOND VA 23260	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	BROWARD HEALTH PAYABLE 1608 SE 3RD AVENUE FORT LAUDERDALE FL 33316	\$ 12,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	ULTIMATE KRONOS GROUP 2250 N. COMMERCE PARKWAY WESTON FL 33326	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11	GREENSPOON MARDER 100 W. CYPRESS CREEK ROAD #700 FORT LAUDERDALE FL 33309	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12	CASTLE GROUP PO BOX 559009 FORT LAUDERDALE FL 33355	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Employer identification number

****-***9294**

FIRST CALL FOR HELP OF BROWARD, INC

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

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

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

Part II Conservation Easements.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|---|---|
| ☐ Preservation of land for public use (for example, recreation or education) | ☐ Preservation of a historically important land area |
| ☐ Protection of natural habitat | ☐ Preservation of a certified historic structure |
| ☐ Preservation of open space | |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
- 4 Number of states where property subject to conservation easement is located
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- | | |
|---|----|
| (i) Revenue included on Form 990, Part VIII, line 1 | \$ |
| (ii) Assets included in Form 990, Part X | \$ |
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- | | |
|---|----|
| a Revenue included on Form 990, Part VIII, line 1 | \$ |
| b Assets included in Form 990, Part X | \$ |

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

Schedule D (Form 990) 2022

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

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

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

(I) Unrelated organizations

(II) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

Part VII Investments – Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)**Part VIII Investments – Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

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

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

1	Total revenue, gains, and other support per audited financial statements		1	8,616,443
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	8,616,443
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	8,616,443

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

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

1	Total expenses and losses per audited financial statements		1	7,603,276
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	7,603,276
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	7,603,276

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.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

Compensation Information
For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2022

Open to Public Inspection

Employer identification number
****-***9294**

FIRST CALL FOR HELP OF BROWARD, INC

Part I Questions Regarding Compensation

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

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

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

	Yes	No
1b		

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

2		
----------	--	--

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

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

4a **X**

b Participate in or receive payment from a supplemental nonqualified retirement plan?

4b **X**

c Participate in or receive payment from an equity-based compensation arrangement?

4c **X**

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

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

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

a The organization?

5a **X**

b Any related organization?

5b **X**

If "Yes" on line 5a or 5b, describe in Part III.

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

a The organization?

6a **X**

b Any related organization?

6b **X**

If "Yes" on line 6a or 6b, describe in Part III.

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

7 **X**

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

8 **X**

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

9

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

Schedule J (Form 990) 2022

DAA

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
SHEILA J SMITH	(i)	168,382	0	0	0	0	168,382	0
1 PRESIDENT/CEO	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Schedule J (Form 990) 2022

Part III Supplemental Information

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC

****-***9294**

Form 990 - Organization's Mission

2-1-1 Broward managed 90,389 contacts in FY 2022/2023, including calls, chat sessions, texts, and email requests. There were also 189,760 searches made by people using the online public portal to find help. Callers were provided with crisis/suicide intervention and listening support and were connected with approximately 3,932 health and human service programs across Alachua, Bradford, Broward, Dixie, Gilchrist, Lafayette, Levy, Marion, & Union Counties. Confidential, anonymous, multi-lingual services are available to families and individuals 24 hours per day, 365 days per year simply by dialing 2-1-1.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

THE FINANCE COMMITTEE, PRESIDENT/CEO AND CHIEF FINANCIAL & HR OFFICER WILL REVIEW A DRAFT COPY OF FORM 990 AND ANY QUESTIONS OR CONCERNS WILL BE DIRECTED TO THE AUDITORS. THE FINANCE COMMITTEE WILL PRESENT THE FORM 990 TO THE BOARD FOR FINAL APPROVAL.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

DIRECTORS, MANAGERS AND BOARD SIGN CONFLICT OF INTEREST POLICIES ANNUALLY.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Board meets to approve an annual budget which includes salary adjustments and bonuses for all staff. Comparative salary information is reviewed during preparation of the employee compensation budget.

Name of the organization

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC

-*9294

Form 990, Part VI, Line 15b - Compensation Process for Officers

The Board meets to approve an annual budget which includes merit increases and bonuses for all staff. Comparative salary information is reviewed during preparation of the employee compensation budget.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

AVAILABLE ONLINE, POSTED ON ENTRANCE NOTICE BOARD, AND AVAILABLE UPON REQUEST.

Form 990, Part IX, Line 11g - Other Fees for Services**Description**

Tot/Prog Service

Mgt & General

Fundraising

OTHER FEES

\$ 2,091,988

\$ 23,440

\$ 29,283

Form **4562**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Depreciation and Amortization**
(Including Information on Listed Property)
Attach to your tax return.Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No **179****FIRST CALL FOR HELP OF BROWARD, INC**Identifying number
****-***9294**

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	1,645
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		411	5.0	HY	200DB	82
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,727
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

There are no amounts for Page 2

Form **4562** (2022)

**FIRST CALL FOR HELP OF BROWARD, INC.
(D/B/A 2-1-1 BROWARD)**

Financial Statements

June 30, 2023

(With Independent Auditor's Report Thereon)

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

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INDEPENDENT AUDITOR'S REPORT



Sanson, Kline, Jacomino & Tandoc, LLP
5805 Blue Lagoon Drive | Suite 220 | Miami, FL 33126
Tel: (305) 269-8633 | Fax: (305) 265-0652 | www.skjtllp.com

Independent Auditor's Report

The Board of Directors
First Call For Help of Broward, Inc.,
d/b/a 2-1-1 Broward:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency"), a non-profit organization, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2023, and the change in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year from the date the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards on page 20 is presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state earnings, cost center expenses schedule, and cost center funding source and revenue schedule on pages 24 through 26 are presented for purposes of additional analysis, as required by the State of Florida Department of Children and Families, and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Sanson Kline Jacomino & Tandoc, LLP

Miami, Florida
October 18, 2023

BASIC FINANCIAL STATEMENTS

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

STATEMENT OF FINANCIAL POSITION

June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,576,068	\$ 245,583	\$ 1,821,651
Grants and contracts receivable	1,494,121	-	1,494,121
Prepaid expenses	765	-	765
Total current assets	3,070,954	245,583	3,316,537
Security deposit	3,385	-	3,385
Property and equipment, net of accumulated depreciation	13,775	-	13,775
Total assets	<u>\$ 3,088,114</u>	<u>\$ 245,583</u>	<u>\$ 3,333,697</u>
Liabilities and Net Assets			
Current liabilities:			
Accounts payable and accrued expenses	\$ 562,769	\$ -	\$ 562,769
Net assets:			
Without donor restrictions	2,525,345	-	2,525,345
With donor restrictions	-	245,583	245,583
Total net assets	2,525,345	245,583	2,770,928
Total liabilities and net assets	<u>\$ 3,088,114</u>	<u>\$ 245,583</u>	<u>\$ 3,333,697</u>

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

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

STATEMENT OF ACTIVITIES

For the year ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Grants and contracts	\$ 7,462,649	285,000	\$ 7,747,649
Contributions	298,230	-	298,230
Endowment income	8,775	-	8,775
Interest	13,029	-	13,029
Other	548,760	-	548,760
Net assets released from restriction	98,542	(98,542)	-
Total public support and revenue	8,429,985	186,458	8,616,443
Expenses:			
Program services:			
Helpline services	6,900,388	-	6,900,388
Total program services	6,900,388	-	6,900,388
Supporting services:			
Management and general	303,018	-	303,018
Fundraising	399,870	-	399,870
Total supporting services	702,888	-	702,888
Total expenses	7,603,276	-	7,603,276
Change in net assets	826,709	186,458	1,013,167
Net assets - beginning of fiscal year	1,698,636	59,125	1,757,761
Net assets - end of fiscal year	<u>\$ 2,525,345</u>	<u>\$ 245,583</u>	<u>\$ 2,770,928</u>

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

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2023

	Program Services	Supporting Services			
	Helpline Services	Management and General	Fundraising	Total	Grand Total
Personnel costs:					
Salaries	\$ 3,458,897	\$ 195,100	\$ 182,304	\$ 377,404	\$ 3,836,301
Payroll taxes	265,947	14,770	13,997	28,767	294,714
Employee benefits	298,556	14,686	7,857	22,543	321,099
Total personnel costs	4,023,400	224,556	204,158	428,714	4,452,114
Operating expenses:					
Occupancy	6,344	17,137	-	17,137	23,481
Utilities	-	3,212	-	3,212	3,212
Professional fees	2,091,988	23,440	29,283	52,723	2,144,711
Printing publications and promotions	34,138	1,821	2,791	4,612	38,750
Telephone	140,166	13,690	6,617	20,307	160,473
Supplies	40,001	4,072	489	4,561	44,562
Insurance	22,953	2,092	656	2,748	25,701
Miscellaneous	437,878	4,305	12,492	16,797	454,675
Equipment rental and maintenance	4,805	481	157	638	5,443
Postage	1,545	1,916	30	1,946	3,491
Conferences, conventions and meetings	11,884	1,997	175	2,172	14,056
Travel	10,699	2,952	275	3,227	13,926
Membership dues	9,712	1,347	750	2,097	11,809
Special events	-	-	141,997	141,997	141,997
Total expenses before depreciation	6,889,763	303,018	399,870	702,888	7,592,651
Depreciation	10,625	-	-	-	10,625
Total expenses	<u>\$ 6,900,388</u>	<u>\$ 303,018</u>	<u>\$ 399,870</u>	<u>\$ 702,888</u>	<u>\$ 7,603,276</u>

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

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

STATEMENT OF CASH FLOWS

For the year ended June 30, 2023

Cash flows from operating activities

Change in net assets	\$ 1,013,167
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	10,625
(Increase) decrease in assets	
Grant and contracts receivable	(669,685)
Prepaid expenses	13
Increase (decrease) in liabilities	
Accounts payable and accrued expenses	<u>309,796</u>
Net cash provided by operating activities	<u>663,916</u>

Cash flows from investing activities

Purchases of computer equipment	<u>(2,056)</u>
Net cash used in investing activities	<u>(2,056)</u>

Net increase in cash and cash equivalents 661,860

Cash and cash equivalents

Beginning of fiscal year	<u>1,159,791</u>
End of fiscal year	<u>\$ 1,821,651</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE A – NATURE OF OPERATIONS

The Agency is a private, not-for-profit organization which was incorporated in June 1995 and commenced operations in July 1995. The Agency's mission is to provide 24-hour comprehensive Helpline and support services for individuals who are seeking crisis intervention assistance and/or information and referrals to health and human services in Broward County, Florida. During this fiscal year, the organization provided 2-1-1 call answering services for the following Florida counties: Broward, Alachua, Bradford, Dixie, Gilchrist, LaFayette, Levy, Marion, and Union. The agency's services include the following:

- *Helplines* - The Agency serves as Broward County's only 24-hour comprehensive information, referral, and crisis intervention helpline. Through this service, county residents in need of information about local health and human service resources or those who are experiencing personal or emotional crisis can speak with trained telephone counselors who listen, help identify or clarify problem(s), explore options/alternatives, and connect callers with appropriate community programs, services and supports. The Agency's Helplines include the general 2-1-1 Helpline, Special Needs Hotline, Behavioral Health Infoline, Teen Helpline, and Senior Helpline. The Agency holds the exclusive license to serve Broward County using the national FCC designated 2-1-1 telephone number and also delivers services via text, chat, and email.
- *Touchline* – Daily reassurance calls are made to homebound and frail elders living alone to ensure their health and safety.
- *Caregiver Navigation* – Provide caregivers who are taking care of an Adult loved one with support and resources helping them navigate their roles as family caregiver.
- *Information & Financial Assistance Clearinghouse* – The Agency serves as the point of entry and/or point of information for various community programs, such as rent assistance, Earned Income Tax Credit, Child Abuse Prevention, and Summer Food for Children.
- *Online Services* – Resource information is accessible online through a searchable database; specialized websites provide more extensive information for teens, families/caregivers of children with special needs, and youth and adults with mental health or substance abuse concerns.
- *Disaster Related Services* – In times of hurricane or disaster, staff relocate to the Broward County Emergency Operations Center. In the aftermath of a hurricane or disaster, the Agency is a key partner in local response and recovery efforts.
- *Statistics and Reports* – The Agency compiles its data into community reports, which are used by funders, leaders, and government in their planning efforts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of the Agency's significant accounting policies is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should be read in conjunction with the basic financial statements.

1. Basis of presentation

The financial statements have been prepared on the accrual basis of accounting. Classification of the Agency's net assets, its revenue and expenses, and gains and losses are based on the existence or absence of donor/grantor-imposed restrictions. Net assets can be classified in the following categories:

- (i) *Net assets without donor restrictions* – consists of net assets that are not subject to donor/grantor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency, at the discretion of management and the board of directors.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. **Basis of presentation (continued)**

- (ii) *Net assets with donor restrictions* – represent net assets subject to stipulations imposed by donors and/or grantors. Some donor/grantor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor/grantor.

Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor/grantor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

2. **Cash and cash equivalents**

The Agency considers money market investments and investments purchased with maturities of three months or less when purchased to be cash equivalents.

3. **Grants and contracts receivable**

Balances reflected as grants and contracts receivable represent the difference between the grant awards and contractual revenue that has been earned, and cash received related to these awards and revenue. Management believes that the entire balance of grants and contracts receivable are fully collectible, and thus no allowance for uncollectible accounts is provided.

4. **Property and equipment**

Property and equipment purchased by the Agency greater than \$1,000 are capitalized and recorded at cost. Donated assets greater than \$1,000 are capitalized and recorded at fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Expenses for maintenance and repairs are charged to expense when incurred.

Donations of property and equipment are reported as support without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as support with donor restrictions. Without donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated assets are placed in service, reclassifying net assets with donor restrictions to net assets at without donor restrictions that time.

5. **Leases**

In 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet, for certain material leases with terms longer than 12 months.

The Agency entered into a one-year lease agreement for office facilities that commenced on October 16, 2022 and expires on October 16, 2023, with no option to renew. As such, ASC 842 is not required to be implemented by the Agency for the year ended June 30, 2023. Rent expense on the operating lease for the year ended June 30, 2023 totaled \$20,531.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Revenue and revenue recognition

The Agency's revenue sources are primarily from grants and contracts, and contributions. Grants and contracts, and contributions are recognized as revenues when the donor's commitment is received. Grants and contracts received as reimbursements for specified purposes, if any, are recognized when the corresponding expense is incurred and all eligibility requirements have been met.

Grants and contracts, and contributions are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor/grantor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Grants and contracts, and contributions whose restrictions are met in the same reporting period they are received are reported as support without donor restrictions.

7. Donated goods and services

Donated goods and services are recorded at fair market value when received and when there is an objective basis for determining such values. Accordingly, certain costs are allocated among the programs and supporting services benefited.

8. Income taxes

The Agency is organized as a charitable organization and is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. As a result, no income tax provision or liability has been provided in the accompanying financial statements. In the unlikely event an uncertain tax position exists in which the Agency could incur income taxes, the Agency would evaluate whether there is a probability that the uncertain tax position taken would be sustained upon examination by a taxing authority. Reserves for uncertain tax positions would then be recorded if the Agency determined it is probable either a position would not be sustained upon examination or if a payment would have to be made to a taxing authority and the amount was reasonably estimable.

As of June 30, 2023, the Agency does not believe it has any uncertain tax positions that would result in the Agency having a liability to a taxing authority. The Agency is subject to federal and state income tax examinations for the tax years 2019 through 2021, generally three years from the date the returns are filed. However, the Agency is not aware of any on-going examinations.

9. Functional allocation of expenses

The cost of providing various programs and other activities are summarized on a functional basis in the statement of activities. Accordingly, certain costs are allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

10. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE C – AVAILABILITY AND LIQUIDITY

The following reflects the Agency's financial assets at June 30, 2023, reduced by amounts that are not available to meet general expenses within one year of the statement of financial position date:

	<u>Amount</u>
Financial assets at year-end:	
Cash and cash equivalents	\$ 1,821,651
Grants and contract receivables	<u>1,494,121</u>
Total financial assets	3,315,772
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>(245,583)</u>
Financial assets available to meet general obligations over the next twelve months	\$ <u>3,070,189</u>

The Agency regularly monitors the availability of resources required to meet its operating needs, and manages its liquidity by operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. In addition, the Agency anticipates, on an annual basis, collecting sufficient revenue to cover general expenses not covered by donor/grantor-restricted resources.

NOTE D – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2023, consists of the following:

Furniture and equipment	\$ 86,501
Computer software	<u>82,628</u>
Total	169,129
Less accumulated depreciation and amortization	<u>(155,354)</u>
Property and equipment, net	\$ <u>13,775</u>

Depreciation and amortization expense for the year ended June 30, 2023 totaled \$10,625.

NOTE E – LINE OF CREDIT

The Agency has an available revolving line of credit in the amount of \$100,000, secured by assets of the Agency and due on demand. Interest is at rate equal to the Index plus 3.25% per annum, using the interest calculation method on the unpaid outstanding balance of each advance, due in monthly installments. As of June 30, 2023, the Agency did not have an outstanding balance on the line of credit.

NOTE F – EMPLOYEE BENEFIT PLAN

The Agency adopted a 403(b) retirement plan (the "Plan") for employees. The Plan covers all Agency employees who meet certain age and years of service requirements. The Plan's contributions percentage is determined and approved annually by the Board of Directors and is allocated to each employee based on their compensation. The Agency did not contribute to the Plan for the year ended June 30, 2023.

NOTE G – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2023, net assets with donor restrictions consists of grant awards restricted for special purposes totaling \$245,583.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE H – COMMUNITY SERVICE FUND ENDOWMENT

In June 2001, the Agency was designated as the beneficiary of a Permanent Designated Fund Agreement between the Community Foundation of Broward, Inc. and the Community Services Council of Broward County, Inc. for the purpose of providing community-wide hotline information in Broward County. The fund's investments are held in the name of and on the records of the Community Foundation of Broward, Inc. As of June 30, 2023, the market value of the investments totaled \$165,248. The Agency receives, as endowment income, a distribution of 5% of the twelve-quarter weighted average of the fund's market value to be used for the community-wide hotline, which, for the fiscal year ended June 30, 2023, totaled \$8,775.

NOTE I – COMMITMENTS AND CONTINGENCIES

1. Compensated absences

All full-time employees are entitled to receive paid time off in accordance with the following schedule:

Exempt Employees			Non-exempt Employees		
Years of Service	Hours Earned Per Year	Carry-Over Days	Years of Service	Hours Earned Per Year	Carry-Over Days
0-2	208.00	5	0-4	208.00	5
3-5	248.04	5	5-14	248.04	5
6 and over	288.08	5	15 and over	288.08	5

At June 30, 2023, the Agency recorded a liability for days earned as paid time off in the amount of \$65,214.

2. Concentration of risk

Of its total public support and revenue, the Agency receives approximately 51% from three governmental organizations and 29% from three not-for-profit organizations. A significant reduction in the level of funding from these organizations, if it were to occur, could have an adverse impact on the Agency's ability to carry out its programs and activities.

3. Uninsured deposits

The Agency maintains its cash balances in one financial institution. The Agency's cash balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. The Agency's uninsured deposits at June 30, 2023 total \$1,683,416.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE J – SUMMARY OF GRANTS AND CONTRACTS FUNDING

Funding Source	Grant / Contract Number	Grant / Contract Period	Grant / Contract Awarded	Recognized Support
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/21-09/30/22	\$ 107,000	\$ 106,908
Broward County - Specialized Information & Referral (SIR)	23-CP-HCS-6930-01	10/01/22-09/30/23	357,000	105,816
United Way of Broward County	1516-04-46-01	07/01/22-06/30/23	230,000	229,999
United Way of Broward County & BBHC	064601	07/01/22-06/30/23	1,568,243	1,718,245
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/21-09/30/22	98,287	22,904
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/22-09/30/23	118,148	82,227
Children's Services Council of Broward:				
Community I&R Line - Special Needs Unit	18-2485	10/01/21-09/30/22	955,893	269,474
Community I&R Line - Special Needs Unit	18-2485	10/01/22-09/30/23	1,010,802	713,518
Community I&R Line	18-2486	10/01/21-09/30/22	485,204	122,484
Community I&R Line	18-2486	10/01/22-09/30/23	568,228	345,838
Behavioral Health	19-2487	10/01/21-09/30/22	758,002	121,566
Behavioral Health	19-2487	10/01/22-09/30/23	710,687	477,358
B2L Consulting Agreement	20-2488	10/01/21-09/30/22	30,000	7,500
Early Learning Coalition of Broward County	POC 23-5040	07/01/22-06/30/23	461,092	404,211
Crisis Center of Tampa Bay - MYFLVET		10/01/21-09/30/22	177,413	44,353
Crisis Center of Tampa Bay - MYFLVET		10/01/22-09/30/23	177,413	118,601
Florida Department of Children & Families - First Responder Prg.	LH839	04/1/22-6/30/2023	1,850,000	1,602,813
Florida Department of Health, Broward County - HIV Program	BW786	06/01/22-05/31/23	151,360	151,360
Florida Department of Health, Broward County - SUD Program	BW791	09/01/22-08/31/23	262,452	136,373
City Funding:				
City of Fort Lauderdale		10/01/21-09/30/22	20,000	18,750
City of Fort Lauderdale - B2L		10/01/21-09/30/22	41,943	37,071
City of Hollywood		10/01/21-09/30/22	9,272	2,318
City of Hollywood		10/01/22-09/30/23	9,272	6,954
City of Lauderhill		10/01/22-09/30/23	16,000	16,000
Town of Lauderdale by the Sea		10/01/22-09/30/23	6,000	6,000
City of North Lauderdale		10/01/22-09/30/23	7,000	7,000
City of Oakland Park		10/01/22-09/30/23	10,000	10,000
City of Pompano Beach		10/01/21-09/30/22	20,000	5,125
City of Pompano Beach		10/01/22-09/30/23	20,500	16,500
City of Sunrise LETF		10/01/22-09/30/23	3,500	3,500
City of Wilton Manors		10/01/22-09/30/23	1,500	1,500
Town of Davie		10/01/22-09/30/23	1,000	1,000
Volunteer Florida		05/16/23-08/30/26	175,000	175,000
United Way Worldwide - Door Dash		07/01/22-06/30/23	-	61,699
United Way of Marion County		07/01/22-06/30/23	77,840	77,840
United Way of North Central Florida		07/01/22-06/30/23	68,380	68,380
United Way of North Central Florida		07/01/22-06/30/23	7,000	7,000
United Healthcare		02/01/23-01/31/24	99,750	99,750
Florida Department of Agriculture & Consumer Services		07/01/22-06/30/23	65,000	65,000
The Jim Moran Foundation		11/01/22-10/31/23	110,000	110,000
United Way Worldwide - Caregiver		02/01/23-01/31/24	45,000	45,000
Lutheran Services Florida, Inc.		06/01/22-06/30/23	66,250	28,210
Parkland Cares, Inc.		07/01/22-06/30/23	5,000	5,000
Broward Sheriff's Office		07/01/22-06/30/23	10,000	10,000
University of South Florida		07/01/22-06/30/23	4,000	4,000

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2023

NOTE J – SUMMARY OF GRANTS AND CONTRACTS FUNDING (Continued)

Funding Source	Grant / Contract Number	Grant / Contract Period	Grant / Contract Awarded	Recognized Support
United Way Worldwide - SAGE		07/01/22-06/30/23	32,000	32,000
Parkland Cares, Inc.		07/01/22-06/30/23	10,000	10,000
South Florida Community Care Network, LLC		07/01/22-06/30/23	6,000	6,000
FLAIRS - Food & Wellness Program		07/01/22-06/30/23	7,792	7,792
FLAIRS - Florida Inmate Release Program		07/01/22-06/30/23	10,209	10,209
FLAIRS - Diabetes Program		07/01/22-06/30/23	3,503	3,503
Vibrant Emotional Health-Disaster Distress Helpline		07/01/22-06/30/23	8,000	8,000
				<u>\$ 7,747,649</u>

NOTE K – SUBSEQUENT EVENTS

The Agency evaluated subsequent events through October 18, 2023, the date the financial statements were available to be issued, and does not believe that there are any such events or transactions that require disclosure.

SINGLE AUDIT REPORTING

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
with *Government Auditing Standards***

The Board of Directors
First Call For Help of Broward, Inc.,
d/b/a 2-1-1 Broward:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 18, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sanson Kline Jacomino & Tandoc, LLP

Miami, Florida
October 18, 2023

**Independent Auditor's Report on Compliance For Each Major Federal Program
and on Internal Control Over Compliance Required by the
Uniform Guidance**

The Board of Directors
First Call For Help of Broward, Inc.,
d/b/a 2-1-1 Broward:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Agency's major federal programs for the year ended June 30 2023. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Sanson Kline Jacomino & Tandoc, LLP

Miami, Florida
October 18, 2023

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2023

Federal Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Pass-through Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services:				
Passed through Florida Department of Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	BW791	\$ -	\$ 137,752
Passed through Early Learning Coalition of Broward County, Inc.:				
Child Care and Development Block Grant	93.575	G2201FLCCDF	-	405,161
Passed through Florida Department of Health:				
HIV Prevention Activities Health Department Based	93.940	BW760	-	156,567
Passed through Crisis Center of Tampa Bay, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	LD994	-	159,261
Passed through United Way of Broward County, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	064601	-	1,097,831
Passed through Florida Department of Children and Families:				
Block Grants for Community Mental Health Services	93.958	LH839	914,265	1,632,875
Total U.S. Department of Health and Human Services			914,265	3,589,447
Total Expenditures of Federal Awards			\$ 914,265	\$ 3,589,447

See accompanying notes to the schedule of expenditures of federal awards.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the “Agency”) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, results of its operations, or cash flows of the Agency.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Agency did not elect to use the 10% de minimis indirect cost rate.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

SCHEDULE OF FINDINGS AND QUESTIONS COSTS

For the year ended June 30, 2023

SECTION 1 – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material for financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR? _____ yes X no

Identification of major federal programs:

Assistance listing number	Name of federal program
93.958	U.S. Department of Health and Human Services: Passed-through Florida Department of Children and Families: Block Grants for Community Mental Health Services
93.959	U.S. Department of Health and Human Services: Passed-through Florida Department of Children and Families: Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? _____ yes X no

SECTION II – FINANCIAL STATEMENT FINDINGS

Internal Control Over Financial Reporting – None reported.
Compliance – None reported.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

SCHEDULE OF FINDINGS AND QUESTIONS COSTS – CONTINUED

For the year ended June 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Internal Control Over Compliance – None reported.

Compliance – None reported.

SECTION IV – OTHER MATTERS

- No management letter is required because there were no findings required to be reported in a management letter.
- No summary schedule of prior audit findings is required because there were no prior audit findings related to federal awards programs.

**SUPPLEMENTAL SCHEDULES REQUIRED BY
THE STATE OF FLORIDA DEPARTMENT OF
CHILDREN AND FAMILIES**

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

SCHEDULE OF STATE EARNINGS
(Unaudited)

For the year ended June 30, 2023

1. Total Expenditures	\$ 7,603,276
2. Less Other State and Federal Funds	(1,718,245)
3. Less Non-Match SAMH Funds	-
4. Less Unallowable Costs Per 65E-14, FAC	<u>(2,238,132)</u>
5. Total Allowable Expenditures (Sum of lines 1,2,3 and 4)	<u>3,646,899</u>
6. Total Amount of State Earnings (Line 5 times 75%)	2,735,174
7. Amount of State Funds Requiring Match	<u>1,718,245</u>
8. Amount Due to Department (Subtract line 7 from line 6)	<u>\$ -</u>

The accompanying note is an integral part of the supplemental schedules.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

COST CENTER EXPENSES SCHEDULE
(Unaudited)

For the year ended June 30, 2023

	State Funded SAMH Cost Centers	Non SAMH Cost Center	Total
Personnel expenses:			
Salaries	\$ 2,510,440	\$ 703,930	\$ 3,214,370
Fringe	402,983	112,997	515,980
Total personnel services	<u>2,913,423</u>	<u>816,927</u>	<u>3,730,350</u>
Other expenses:			
Building occupancy	17,468	4,898	22,366
Professional services	1,403,479	393,537	1,797,016
Travel	9,112	2,555	11,667
Insurance	16,818	4,716	21,534
Operating supplies and expenses	140,019	39,261	179,280
Other	475,063	133,407	608,470
Total expenses	<u>2,061,959</u>	<u>578,374</u>	<u>2,640,333</u>
Total personnel services and expenses	<u>4,975,382</u>	<u>1,395,301</u>	<u>6,370,683</u>
Indirect costs:			
Administration	308,148	924,445	1,232,593
Total indirect expenses	<u>308,148</u>	<u>924,445</u>	<u>1,232,593</u>
Total operating expenses	5,283,530	2,319,746	7,603,276
Unallowable costs	<u>(559,533)</u>	<u>(1,678,599)</u>	<u>(2,238,132)</u>
Total allowable operating expenses	<u>\$ 4,723,997</u>	<u>\$ 641,147</u>	<u>\$ 5,365,144</u>

The accompanying note is an integral part of the supplemental schedules.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

COST CENTER FUNDING SOURCE AND REVENUE SCHEDULE
(Unaudited)

For the year ended June 30, 2023

	State SAMH-Funded Cost Centers	Non SAMH Cost Center	Total
State SAMH funding:			
MHCC2	\$ 54,765	\$ -	\$ 54,765
MH988	682,837	-	682,837
MH98G	470,192	-	470,192
Childrens substance abuse	76,390	-	76,390
Adult mental health	250,000	-	250,000
Adutl substance abuse	184,061	-	184,061
Total state SAMH funding	<u>1,718,245</u>	<u>-</u>	<u>1,718,245</u>
Other government funding:			
Local government	1,863,091	465,773	2,328,864
Federal grants and contracts	<u>1,987,793</u>	<u>491,542</u>	<u>2,479,335</u>
Total other government funding	<u>3,850,884</u>	<u>957,315</u>	<u>4,808,199</u>
All other revenue:			
Contribution and donations	-	284,711	284,711
Other	1,052,246	733,248	1,785,494
In-kind	<u>-</u>	<u>19,794</u>	<u>19,794</u>
Total all other revenue	<u>1,052,246</u>	<u>1,037,753</u>	<u>2,089,999</u>
Total funding	<u>\$ 6,621,375</u>	<u>\$ 1,995,068</u>	<u>\$ 8,616,443</u>

The accompanying note is an integral part of the supplemental schedules.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTE TO SUPPLEMENTAL SCHEDULES

June 30, 2023

NOTE A – BASIS OF PRESENTATION

Management has prepared the accompanying schedule of state earnings, cost center expenses schedule, and the cost center funding source and revenue schedule of the Agency in the financial reports format required by the State of Florida Department of Children and Families. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256483624
Apr. 20, 2023 LTR 4168C 0
65-0589294 000000 00

00018504
BODC: TE

FIRST CALL FOR HELP OF BROWARD INC
3317 NW 10TH TER STE 403
FT LAUDERDALE FL 33309-5941



024843

Employer ID number: 65-0589294
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Apr. 13, 2023, about your tax-exempt status.

We issued you a determination letter in August 1995, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

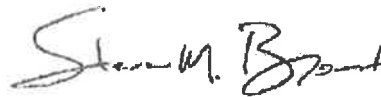
0256483624
Apr. 20, 2023 LTR 4168C 0
65-0589294 000000 00
00018505

FIRST CALL FOR HELP OF BROWARD INC
3317 NW 10TH TER STE 403
FT LAUDERDALE FL 33309-5941

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time).

Thank you for your cooperation.

Sincerely yours,



Steve M. Brown, Operations Manager
Operations 3-CIN

2.1.1

Broward

BOARD OF DIRECTORS 2023-24

BOARD OFFICERS

CHAIR



DANA SOMERSTEIN, ESQ.
GREENSPOON MARDER

VICE CHAIR



SCOTT SINGER
JOE DIMAGGIO CHILDREN'S
HOSPITAL

TREASURER



BRETT FRIEDMAN, CPA
RSM US LLP

PAST CHAIR



DAVID ROSS
TRUIST

SECRETARY



VERONICA JIMENEZ
BROWN & BROWN INSURANCE

OFFICER



DR. JAMONICA ROLLE
BROWARD COLLEGE

OFFICER



KATHY SALERNO
BROWARD HEALTH

BOARD MEMBERS



YVETTE BIRDSONG
ATLANTIC AVE MAGAZINE



Jeffery Brandstaetter
FLORIDA POWER & LIGHT



KAVITA CHANNE
SIP CHANNE



LT. ROBERT FURMAN
BROWARD SHERIFF'S OFFICE



KATE GOLDMAN
BAPTIST HEALTH



PAULINE GRANT



KIP HUNTER-EPSTEIN
KIP HUNTER MARKETING



MARC INFANTE, RICP
WELLS FARGO ADVISORS



MARIA JOHNSTON
M. JOHNSTON CONSULTING



ELLICE MARTINEZ
HCA HEALTHCARE



MICHAEL WILD, ESQ.
WFP LAW

Contributions to Nonprofits "Donation Request" Application - Submission #1191

Date Submitted: 5/3/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

Hillsboro Lighthouse Preservation Society

Address*

P.O. Box 0326

City*

Pompano Beach

State*

FL

Zip Code*

33064

Contact Person*

Brian J Ginch

Title*

Treasurer

Phone Number*

7035175318

Email*

ginchnd@verizon.net

Federal Identification Number (FIN)*

65-0803910

DUNS*

N/A

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

N/A

Request Information**Project/Program Name***

Complete external painting/refurbishment of the Hillsboro Inlet Lighthouse

Requested Funding Amount*

5000

Project/Program Details**Briefly describe your organization***

An all-volunteer non-profit organization founded in October 1997 for the purpose of preserving the historic Hillsboro Lighthouse in its original form for the safety, enjoyment, and education of the public. Our mission today is to promote the history of the Hillsboro Lighthouse and the Hillsboro Inlet area through preservation of structures and artifacts, education and public access tours.

Explain the objectives of your project*

The lighthouse is in need of significant external refurbishment to include replacement of all horizontal struts, several turnbuckles, and complete external painting that will involve stripping down to bare metal, priming, and painting.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

The Hillsboro Lighthouse is a historical, iconic landmark that provides intrinsic value to all LBTS and surrounding community residents. It has existed since 1907 and is one of the brightest beacons on the eastern seaboard as its light can be seen 28 nautical miles out to sea.

During FY 23-24, we provided 12 monthly tours of the lighthouse benefitting more than 100 LBTS residents who participated in these. With revenues received in FY23-24 to include those received from the town of LBTS, we were able to complete significant electrical upgrades to the Lighthouse watchroom to include installation of new grounding equipment and breaker panels allowing for more resiliency and backup capability.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

We will work closely with the selected contractor to track progress and make milestone payments per the contract.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Brian

Last Name*

Ginch

Title*

Treasurer

Date*

5/3/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***

HLPS.pdf

Organization Annual Budget*

HLPS.xlsx

Audited Financial Statement*

HLPS_Statement of Financial Position.pdf

501(C)(3) Determination Letter*

HLPS.pdf

Board of Directors List*

HLPS.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.

William Webb & Associates, LLC
Certified Public Accountants
404 East Atlantic Boulevard
Pompano Beach, FL 33060
Phone: (954) 782-5250; Fax: (954) 943-1650
webbcpa.com

May 15, 2023

Hillsboro Lighthouse Preservation
Society, Inc.
P.O. Box 0326
Pompano Beach, FL 33061-0326

Dear Mr. Herman:

Enclosed is your copy of the December 31, 2022 Form 990 - Return of Organization Exempt From Income Tax of Hillsboro Lighthouse Preservation Society, Inc..

The return was prepared from information you furnished us without independent verification or audit. Upon examination of the return by the taxing authorities requests may be made by them for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examination for a period of at least seven years.

Please review the return for accuracy and ensure that it is complete in every respect. If you do not have any changes or additions, please sign and date Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization within 5 days and mail, fax or e-mail it to:

William Webb & Associates, LLC
404 East Atlantic Boulevard, Pompano Beach, FL 33060
FAX: (954) 943-1650; E-MAIL: sharon@webbcpa.com

We will electronically file the return after we receive the signed Form 8879-EO.

No payment is required. Your Form 990 for the tax year ended 12/31/22 shows no balance due.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from tax authorities.

We sincerely appreciate the opportunity to be of service to you. Please feel free to contact us if you have any questions regarding your return.

Sincerely,

William Webb & Associates, LLC

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service
Name of filer

For calendar year 2022, or fiscal year beginning, 2022, and ending, 20

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**2022****Hillsboro Lighthouse Preservation
Society, Inc.**EIN or SSN
65-0803910Name and title of officer or person subject to tax **Brian Ginch
Treasurer****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 253,244
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here ☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here ☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity), (EIN) and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **William Webb & Associates, LLC** to enter my PIN **00848** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date **05/15/23****Part III Certification and Authentication**

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

65736000848

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date **05/15/23****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2022)

DAA

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2022**
Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service**A For the 2022 calendar year, or tax year beginning**

and ending

B Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/
terminated☐ Amended return☐ Application pending**C** Name of organization**Hillsboro Lighthouse Preservation
Society, Inc.**

Doing business as

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

P.O. Box 0326

Room/suite

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

Pompano Beach**FL 33061-0326****D** Employer identification number**65-0803910****E** Telephone number**954-942-9100****G** Gross receipts \$**260,744****F** Name and address of principal officer:**Kenneth J. Herman
3203 Robbins Road
Pompano Beach****FL 33062****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:☒ 501(c)(3)☐ 501(c)

()

(insert no.)

☐ 4947(a)(1) or☐ 527**J** Website:**N/A****H(c)** Group exemption number**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ Other**L** Year of formation: **1997****M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	0
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	60,796	75,000
Expenses	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	382	3,045
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-9,633	175,199
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	51,545	253,244
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	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)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	45,466	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	14,427	103,918
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,427	103,918
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	37,118	149,326
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	129,940	291,174
	22 Net assets or fund balances. Subtract line 21 from line 20	0	0

Part II Signature Block

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

Sign Here

Signature of officer

Brian Ginch**Treasurer**

Date

Type or print name and title

Paid**Preparer Use Only**

Print/Type preparer's name

Jack F. Crissy, C.P.A.

Preparer's signature

Date

Check ☐ if

PTIN

self-employed

P00187753

Firm's name

William Webb & Associates, LLC

Firm's EIN

27-3730117

Firm's address

**404 East Atlantic Boulevard, Suite 200
Pompano Beach, FL 33060**

Phone no.

954-782-5250

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes☐ NoFor Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form 990 (2022)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

See Schedule O

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 \$ 12,970 including grants of \$) (Revenue \$)
 Provide the local community and tourists tours of the Hillsboro Inlet Lighthouse, so that they can learn, understand, and appreciate the history of the Lighthouse.

4b (Code:) (Expenses \$ 904 including grants of \$) (Revenue \$)
 Maintain the lighthouse, including ground preservation, structural soundness, painting, maintenance of the lens, and any other needs to ensure the continued stability of the structure.

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

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

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

4e Total program service expenses 13,874

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

	1a	1b	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 on Schedule O.	10			
b Enter the number of voting members included on line 1a, above, who are independent		0		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Brian Ginch 2420 N.E. 45th Street
Lighthouse Point

FL 33064

954-942-9100

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Frederick R. MacLean	4.00									
Director	0.00	X						0	0	0
(2) John Burrie	4.00									
Secretary	0.00			X				0	0	0
(3) Edward H. Dietrich	4.00									
Vice President	0.00			X				0	0	0
(4) Brian Ginch	4.00									
Treasurer	0.00			X				0	0	0
(5) Kenneth J. Herman	4.00									
President	0.00			X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

[illegible]

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

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

Section B. Independent Contractors

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

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

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	40,000				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	10,000				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	25,000				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			75,000			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,353			1,353
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c		1,692			
	d Net gain or (loss)			1,692			1,692
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		127,614			
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events			127,614			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a		55,085				
b Less: cost of goods sold	10b		7,500				
c Net income or (loss) from sales of inventory			47,585			47,585	
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			253,244	0	0	50,630	

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

X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	34,536			34,536
12 Advertising and promotion	7,926	3,926		4,000
13 Office expenses	14,641	2,763	4,948	6,930
14 Information technology				
15 Royalties				
16 Occupancy	39,354	904	38,450	
17 Travel	6,281	6,281		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,180		1,180	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	103,918	13,874	44,578	45,466
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	62,326	1	208,606
	2 Savings and temporary cash investments	67,614	2	376
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	82,192
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	129,940	16	291,174	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds	129,940	31	291,174
	32 Total net assets or fund balances	129,940	32	291,174
33 Total liabilities and net assets/fund balances	129,940	33	291,174	

Form 990 (2022)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	253,244
2	Total expenses (must equal Part IX, column (A), line 25)	2	103,918
3	Revenue less expenses. Subtract line 2 from line 1	3	149,326
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	129,940
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	11,908
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	291,174

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **Hillsboro Lighthouse Preservation
Society, Inc.**

Employer identification number
65-0803910

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

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

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

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

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

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	109,900	97,958	84,438	60,796	75,000	428,092
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	109,900	97,958	84,438	60,796	75,000	428,092
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						428,092

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	109,900	97,958	84,438	60,796	75,000	428,092
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					1,353	1,353
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		387	268	35	55,085	55,775
11 Total support. Add lines 7 through 10						485,220
12 Gross receipts from related activities, etc. (see instructions)					12	176,761

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	88.23 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.86 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2022. 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—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

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

Part II, Line 10 - Other Income Detail

Other income	\$	690
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SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Hillsboro Lighthouse Preservation
Society, Inc.

Employer identification number

65-0803910

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Gala (event type)	(event type)	None (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	127,614			127,614
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	127,614			127,614
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				127,614

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes % No	Yes % No	Yes % No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain:

- | | | | | | |
|----|--|-----|-----|--|----|
| 11 | Does the organization conduct gaming activities with nonmembers? | | Yes | | No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | | Yes | | No |
| 13 | Indicate the percentage of gaming activity conducted in: | | | | |
| a | The organization's facility | 13a | | | % |
| b | An outside facility | 13b | | | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | | | |

Name

Address

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c** If "Yes," enter name and address of the third party:

Name

Address

- 16** Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

- ☐ Director/officer ☐ Employee ☐ Independent contractor

- 17 Mandatory distributions:
- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **Hillsboro Lighthouse Preservation
Society, Inc.**

Employer identification number
65-0803910

Form 990 - Organization's Mission

Preservation and Maintenance of Hillsboro Inlet Lighthouse which was installed in Hillsboro Beach, Florida in 1907 so that the local community, tourists, and future generations will continue to be educated and understand the history of the Lighthouse. Maintenance of the lighthouse includes ground preservation, structural soundness, painting, maintenance of the lens, and any other needs to ensure the continued stability of the structure.

Form 990, Part III, Line 4d - All Other Accomplishments

Provide the local community and tourists tours of the Hillsboro Inlet

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Treasurer receives a copy of Form 990 and provides a copy of the Form 990 to all Directors prior to its filing.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

No documents available to the public

Form 990, Part IX, Line 11g - Other Fees for Services

Description

Tot/Prog Service

Mgt & General

Fundraising

Professional Fees

\$

0

\$

0

\$

3,041

Gala

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

Hillsboro Lighthouse Preservation

65-0803910

Gala Fundraising Expenses

\$	0	\$	0	\$	31,495
----	---	----	---	----	--------

Total

\$	0	\$	0	\$	34,536
----	---	----	---	----	--------

Form 990	Event Income and Deduction Worksheet Description Gift Shop Sales	2022
Name Hillsboro Lighthouse Preservation		Taxpayer Identification Number 65-0803910

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	55,085
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	55,085
8. Cost of Goods Sold	8.	7,500
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. Total expenses. Add lines 8 through 14	15.	7,500
16. Net Income/Loss. Line 7 minus Line 15	16.	47,585

Expense Details - Cost of Goods Sold:

Beginning inventory		
Purchases		7,500
Labor		
Section 263A costs		
Other costs		
Ending inventory		
Total Cost of Goods Sold		7,500

Expense Details - Employment Expense:

Compensation of officers		
Other salaries and wages		
Pension plan contributions		
Other employee benefits		
Payroll taxes		
Total Employment Expense		

Expense Details - Fees for Services:

Management		
Legal		
Accounting		
Lobbying		
Professional fundraising		
Investment management		
Other		
Total Fees for Services		

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code		Seq #	
☐	Part V, Debt Financing		
☐	Part VI, Controlled Org Income		
☐	Part VII, Investments for C(7)(9)(17)		
☐	Part VIII, Exploited Activities		
☐	Part IX, Advertising Income		

Expense Details - Indirect Expense:

Advertising and promotion		
Office		
Printing/publication/postage		
Info technology/Maintenance		
Royalties & License Fees		
Occupancy/Real Estate Taxes		
Travel & Repairs		
Travel/entertainment (officials)		
Conferences/meetings		
Interest		
Insurance		
Total Indirect Expense		

Expense Details - Depreciation Expense:

On investment property		
On non-investment property		
Amortization		
Depletion		
Total Depreciation Expense		

Expense Details - Exempt Activity Expense:

Repairs and Maintenance		
Bad debts		
Taxes/licenses		
Charitable contributions		
Dividend recd deductions		
Readership costs		
Other expenses		
Total Exempt Activity Expense		

Expense Details - Fundraising Expense:

Cash prizes		
Non-cash prizes		
Rent and facility costs		
Food & beverages (Part II only)		
Entertainment (Part II only)		
Other direct expenses		
Total Fundraising Expense		

Allocation of Expense to Program Service Accomplishments:

First		
Second		
Third		
All other		

Form 990	Event Income and Deduction Worksheet Description Gala	2022
Name Hillsboro Lighthouse Preservation		Taxpayer Identification Number 65-0803910

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	127,614
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	127,614
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	31,495
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. Total expenses. Add lines 8 through 14	15.	31,495
16. Net Income/Loss. Line 7 minus Line 15	16.	96,119

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	31,495
Total Fees for Services	31,495

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code	Seq #	
☐	Part V, Debt Financing	
☐	Part VI, Controlled Org Income	
☐	Part VII, Investments for C(7)(9)(17)	
☐	Part VIII, Exploited Activities	
☐	Part IX, Advertising Income	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>							
	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>	
Charles Schwab	\$ <u>3</u>		14				
Total	\$ <u><u>3</u></u>						

Taxable Dividends from Securities

<u>Description</u>							
	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>	
Charles Schwab	\$ <u>1,350</u>		14				
Total	\$ <u><u>1,350</u></u>						

65-0803910

Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
Professional Fees	\$ 3,041	\$	\$	\$ 3,041
Gala				
Gala Fundraising Expenses	31,495			31,495
Total	\$ 34,536	\$ 0	\$ 0	\$ 34,536

65-0803910

Federal Statements**Schedule A, Part II, Line 1(e)**

Description	Amount
Government Grants or Contributions	\$ 40,000
Private Donations	10,000
Total	<u>\$ 75,000</u>

Schedule A, Part II, Line 8(e)

Description	Amount
Charles Schwab	\$ 3
Charles Schwab	1,350
Total	<u>\$ 1,353</u>

Schedule A, Part II, Line 10(e)

Description	Amount
Gift Shop Sales	\$ 55,085
Total	<u>\$ 55,085</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
Gala	\$ 127,614
Total	<u>\$ 127,614</u>

HLPS Current Asset Summary

<u>Current Liquid Assets</u>	<u>Value</u>	<u>Comments</u>
TD Bank - Main	\$247,846.82	
TD Bank - Museum	\$21,570.68	
	\$269,417.50	
<u>Current Investment Assets</u>	<u>Value</u>	<u>Comments</u>
Charles Schwab	\$128,126.29	<i>HLPS Fund (Fred MacLean from Heritage Investments as broker)</i> <i>(2.88% YTD return in 2024 as of 27 Feb)</i>
Total Assets:	\$397,543.79	

HLPS, Inc.

Statement of Financial Position

As of December 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Main Checking #1 - 7759 - 1	0.00
Main Checking #2 - 3503 - 1	0.00
Main Checking (7381) - 2	209,612.57
Museum & Gift Shop - 5908 - 1	0.00
Museum and Gift Shop (7985) - 2	17,101.44
Total Bank Accounts	\$226,714.01
Total Current Assets	\$226,714.01
TOTAL ASSETS	\$226,714.01
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Opening balance equity	63,775.45
Retained Earnings	144,830.38
Net Revenue	18,108.18
Total Equity	\$226,714.01
TOTAL LIABILITIES AND EQUITY	\$226,714.01

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 11 2014

HILLSBORO LIGHTHOUSE PRESERVATION
SOCIETY INC
C/O ROBERT F MAHONEY
7777 GLADES RD STE 209
BOCA RATON, FL 33434

Employer Identification Number:
65-0803910
DLN:
17053003341024
Contact Person:
MS. TRUSTY ID# 31657
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 15, 2013
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 947

HILLSBORO LIGHTHOUSE PRESERVATION

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is retroactive to the date of revocation.

Letter 947

Contributions to Nonprofits "Donation Request" Application - Submission #1198

Date Submitted: 5/7/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

Lauderdale By The Sea Garden Club

Address*

4501 N. Ocean Drive

City*

Lauderdale-By-The-Sea

State*

FL

Zip Code*

33308

Contact Person*

Bonnie Clark

Title*

Treasurer

Phone Number*

954-643-2875

Email*

bonnie42clark@gmail.com

Federal Identification Number (FIN)*

650138975

DUNS*

000-0000-000

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

0000-000-0000

Request Information**Project/Program Name***

LBTS Garden Club

Requested Funding Amount*

\$3,000

Project/Program Details**Briefly describe your organization***

LBTS Garden Club provides community outreach, education and gardening techniques. It also provides education on ecology, water conservation, and Florida Friendly Landscaping.

Explain the objectives of your project*

Objectives includes increasing public awareness through website upgrades, newsletters and expanded programming.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

Garden Club Info.pdf

Optional file upload.

Target Population

Define the target population for your project*

Lauderdale-By-The-Sea residents and visitors. The club is open to all. We have approximately 30-40 members and out events attached a few hundred people.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

Choose File No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Success will be measured by an increase in membership, public participation, and the amount of programs.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

Choose File No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Bonnie

Last Name*

Clark

Title*

Treasurer

Date*

5/7/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***

Form 990.pdf

Organization Annual Budget*

Budget.pdf

Audited Financial Statement*

Audit.pdf

501(C)(3) Determination Letter*

Sunbiz Info.pdf

Board of Directors List*

Board of Directors - Garden Club.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.

The Lauderdale By The Sea is in Full Bloom

The garden club meets at Jarvis Hall

September the May

Monthly on the second Monday of each month.

9:15 coffee and treats

10:00 business meeting

Followed by a garden/ environmental program. 🧐🌿



5/7/2024

Awaiting Form 990 Return of Organization Exempt from Income

LAUDERDALE BY THE SEA GARDEN CLUB

BUDGET

September 2023 – August 2024

Income

Dues	\$ 940.00
Ways & Means	2000.00
Penny Pines	68.00
Donation from Town	3000.00
Total	\$6008.00

Expenses

Dues	450.00
Programs	200.00
Publicity	70.00
Memorial Garden	50.00
President's Lunches	70.00
Cards & Postage	50.00
Employees Xmas	400.00
Yearbooks	200.00
Donations	1100.00
Convention	700.00
Total	\$3290.00

April 7, 2024

I have examined the books of the Lauderdale by the Sea Garden Club and determined that they are in order, correct and the balance as of March 31, 2024 is **\$2,916.17**.

Respectfully,

A handwritten signature in cursive script that reads "Teresa Sasser".

Teresa Sasser

Transaction - All Dates

9/30/2023 through 4/15/2024

Page 1

4/15/2024

Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 9/29/2023							0.00
9/30/2023	Garden Club		Opening Ba...		[Garden Cl...	R	2,994.30
10/5/2023	Garden Club 1558		Pompano B...		District Mee...		-135.00
10/6/2023	Garden Club DEP		Deposit		District Mee...		135.00
10/9/2023	Garden Club 1559		Mary Hayes		Program Ex...		-25.00
11/7/2023	Garden Club 1560		B. Clark	Computer ...	Computer ...		-35.93
11/13/2023	Garden Club 1561		Allison Zack		Yearbooks		-135.37
11/14/2023	Garden Club 1562		Ffgc, Inc.		Dues		-12.00
11/16/2023	Garden Club DEP				Dues income		35.00
11/16/2023	Garden Club 1563		B. Clark	Make & T...	Program Ex...		-25.64
11/24/2023	Garden Club		Withdrawal	Xmas	Town Empl...		-425.00
12/11/2023	Garden Club 1564		M. Carr	Make & T...	Program Ex...		-86.62
12/11/2023	Garden Club 1565		FFGC Distri...		Tropical Sh...		-180.00
12/12/2023	Garden Club DEP		Deposit	Make & T...	Program In...		180.00
12/15/2023	Garden Club 1566		B. Clark	Stamps	Postage Ex...		-13.20
1/15/2024	Garden Club 1567		The Fruitful...	Seedlings/...	Arbor Day ...		-150.00
1/16/2024	Garden Club		Voided Che...	void	Yearbooks		135.37
1/16/2024	Garden Club 1568		Allison Zack		Yearbooks		-135.37
1/16/2024	Garden Club DEP		Deposit	Lunch/Sh...	Misc.		150.00
1/18/2024	Garden Club 1569		Cash	bank for s...	Ways & Me...		-400.00
1/19/2024	Garden Club 1570		M. Carr	Arbor Day...	Arbor Day ...		-26.99
1/29/2024	Garden Club 1571		Pompano B...	Soup Lun...	Luncheon		-180.00
1/29/2024	Garden Club 1572		Farm Bureau	Ways& M...	Ways & Me...		-41.40
1/29/2024	Garden Club 1573		M. Carr	Ways&Me...	Ways & Me...		-12.84
1/29/2024	Garden Club DEP		Deposit	Fundraiser	Ways & Me...		1,873.00
1/30/2024	Garden Club DEP		... Deposit	Misc	-Split-		116.00
2/8/2024	Garden Club 1574		Mary Hayes	Ways&Me...	Ways & Me...		-91.00
2/8/2024	Garden Club 1575		Dorothy Ma...	Memorial ...	Memorial G...		-95.14
2/8/2024	Garden Club 1576		FFGc Conv...		Publicity		-50.00
2/8/2024	Garden Club DEP		... Deposit	luncheon/...	-Split-		95.00
2/12/2024	Garden Club 1577		Rita Beckett	Convention	Convention...		-370.00
2/12/2024	Garden Club 1578			void	Void		0.00
2/12/2024	Garden Club 1579		Dorothy Ma...	Convention	Convention...		-370.00
2/12/2024	Garden Club 1580		Mary Hayes	Program ...	Program Ex...		-25.00
2/13/2024	Garden Club DEP		... Deposit	Misc	-Split-		111.00
3/11/2024	Garden Club 1581		B. Clark	Comm. G...	Ways & Me...		-40.00
3/12/2024	Garden Club DEP		... Deposit	Dues/Ret. ...	-Split-		328.00
3/21/2024	Garden Club 1582		LHP Garde...	Luncheon	Luncheon		-175.00
4/8/2024	Garden Club 1583		Mary Hayes		Program Ex...		-25.00
4/8/2024	Garden Club 1584		Yolanda Be...	Plants	Membershi...		-9.60
4/9/2024	Garden Club DEP			Dues/Lun...	-Split-		738.00
4/9/2024	Garden Club DEP			New mem...	Dues income		25.00
4/9/2024	Garden Club 1585		**VOID**FI...			c	0.00
4/9/2024	Garden Club 1586		**VOID**Bu...			c	0.00
9/30/2023 - 4/15/2024							3,644.57
BALANCE 4/15/2024							3,644.57
TOTAL INFLOWS							6,915.67
TOTAL OUTFLOWS							-3,271.10

Transaction - All Dates

9/30/2023 through 4/15/2024

4/15/2024

Page 2

Date	Account	Num	Description	Memo	Category	Clr	Amount
NET TOTAL							3,644.57



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Not For Profit Corporation

LAUDERDALE BY THE SEA GARDEN CLUB, INC.

Filing Information

Document Number N24000003825
FEI/EIN Number NONE
Date Filed 03/25/2024
Effective Date 04/01/2024
State FL
Status ACTIVE

Principal Address

4501 N OCEAN DR
 LAUDERDALE BY THE SEA, FL 33308

Mailing Address

4501 N OCEAN DR
 LAUDERDALE BY THE SEA, FL 33308

Registered Agent Name & Address

MARDELL, DOROTHY A
 3300 NE 36 ST
 APT 312A
 FORT LAUDERDALE, FL 33308

Officer/Director Detail

Name & Address

Title P

MARDELL, DOROTHY A
 3300 NE 36TH ST
 FORT LAUDERDALE, FL 33308

Title VP

HAYES, MARY
 253 TROPIC DRIVE
 LAUDERDALE BY THE SEA, FL 33308

Title VP

MALKOON, EDMUND F
2073 OCEAN MIST DR
LAUDERDALE BY THE SEA, FL 33308

Annual Reports

No Annual Reports Filed

Document Images

[03/25/2024 -- Domestic Non-Profit](#)

[View image in PDF format](#)

[View the Department of State's Business Registry online](#)

Lauderdale By The Sea

Board of Directors – 2024 – 2025

1. Dorothy Mardell – President
2. Vice President - Vacant
3. Rita Beckett – Secretary
4. Bonnie Clark - Treasurer

Lauderdale By The Sea

Board of Directors – 2024 – 2025

1. Dorothy Mardell – President
2. Vice President - Vacant
3. Rita Beckett – Secretary
4. Bonnie Clark - Treasurer

Contributions to Nonprofits "Donation Request" Application - Submission #1096

Date Submitted: 3/20/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbtz-fl.gov.

Organization Information

Organization Name*

LAUDERDALE BY THE SEA MERCHANTS ASSC.

Address*

258 Commercial Blvd

City*

LAUDERDALE BY THE SEA

State*

FL

Zip Code*

33308

Contact Person*

Ina Marie Marjakangas

Title*

President

Phone Number*

9542539906

Email*

info@shopcoast.net

Federal Identification Number (FIN)*

85-2128462

DUNS*

na

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

NA

Request Information

Project/Program Name*

Shop Small

Requested Funding Amount*

8000.00

Project/Program Details

Briefly describe your organization*

The Lauderdale By The Seas Merchants Association goal is to support local merchants, and bring recognition to the industry.

Explain the objectives of your project*

Objectives are to bring awareness to the "Shop Small Platform" year- round, as well as advocate the needs of the merchants, and provide support and recognition to the industry.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

Optional file upload.

Target Population

Define the target population for your project*

Target Market to include local residents, as well as tourists visiting Lauderdale By The Sea and surrounding areas. Estimated number of potential residents served:

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

letter shop small.docx

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

It is difficult to accurately measure the effects of this project. However, a good indication would be the survival rate of small shops. In the past few years, several small privately owned shops did not survive Lauderdale By The Sea and closed.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Ina

Last Name*

Marjakangas

Title*

President

Date*

March 20 2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***

40342484 article incorp.tif

Organization Annual Budget*

Shop Small Execute approx.xlsx

Audited Financial Statement*

LBTS MERCH ASS 2023 FILE.pdf

501(C)(3) Determination Letter*

20072315403540034834248 cert letter 2.rtf

Board of Directors List*

board dir.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.



LAUDERDALE BY THE SEA MERCHANTS ASSOCIATION

The Lauderdale By The Seas Merchants Association has been hosting Shop Small Saturday since 2020. This is a national platform created to help support small shop owners across America. Lauderdale By The Sea has been participating since 2020. Attendance has been sporadic yet favorable. Retailers host a “special day” in which clients can enjoy: Specials, discounts, gift with purchase, meet and greet with the owners, as well as in some instances, local artists. The purpose of the event is to bolster a sense of pride in the community for their local shops.

In 2024 we expanded the project to encompass a more “year-round” approach for visitors who may not be able to enjoy just one single day. We have created a special “Shopping Map” that has been distributed to all the hotels, as well as the Visitors Center.

We have also collaborated with local social media influencers to bring awareness to our industry. A common expression from tourists is: “Where is the shopping?”. The map now serves to provide guests to our town an easy answer to their query.

In 2025 we intend to continue to serve the needs of residents and visitors alike.

Ina Marjakangas

President Lauderdale By The Sea Merchants Association.

Electronic Articles of Incorporation For

N20000007912
FILED
July 15, 2020
Sec. Of State
dlokeefe

LBTS MERCHANTS ASSOCIATION, INC.

The undersigned incorporator, for the purpose of forming a Florida not-for-profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

LBTS MERCHANTS ASSOCIATION, INC.

Article II

The principal place of business address:

258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL. US 33308

The mailing address of the corporation is:

258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL. US 33308

Article III

The specific purpose for which this corporation is organized is:

THE ASSOCIATIONS MISSION: TO UNITE LOCAL MERCHANTS WITH
GOVERNMENTAL AGENCIES IN AN EFFORT TO PROMOTE THE TOWN OF
LAUDERDALE BY THE SEA AS A SAFE & ENTERTAINING PLACE TO
SHOP THROUGH COORDINATED ADVERTISING, MERCHANDISING &
EVENTS.

Article IV

The manner in which directors are elected or appointed is:

AS PROVIDED FOR IN THE BYLAWS.

Article V

The name and Florida street address of the registered agent is:

KENNETH BRENNER
258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL. 33308

I certify that I am familiar with and accept the responsibilities of
registered agent.

Registered Agent Signature: KENNETH BRENNER

Article VI

The name and address of the incorporator is:

KENNETH BRENNER
258 COMMERCIAL BLVD

LAUDERDALE BY THE SEA, FL 33308

Electronic Signature of Incorporator: KENNETH BRENNER

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
INA MARJAKANGAS
4404 N OCEAN DRIVE
LAUDERDALE BY THE SEA, FL. 33308 US

Title: S
CHARLES DILLISTIN
258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL. 33308 US

Title: T
KENNETH BRENNER
258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL. 33308 US

Article VIII

The effective date for this corporation shall be:

07/15/2020

LAUDERDALE BY THE SEA MERCHANTS ASSOCIATION

Concept: Promote Shopping in Laudredale By The Sea

BUDGET				
ITEM	SIZE	QTY	DESCRIPTION	COST
Banners	3 X 6 FT	10	Banners for store front	\$500.00
Graphics			Shopping Map	\$1,000.00
Shopping Map	3.5 x 8.5	5000	Trifold Map	\$800.00
Brochure Holders		20		\$120.00
Poster for store front	8 x 11	25	Store Front, Buoy, Hotels	\$100.00
Decal	12 inch round	15	Store Front	\$110.00
Media	Attached		Promotion, Social Media, Press	\$4,000.00

TOTAL	\$6,630.00
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2023 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# N20000007912

Entity Name: LBTS MERCHANTS ASSOCIATION, INC.**Current Principal Place of Business:**258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL 33308**Current Mailing Address:**258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL 33308 US**FEI Number:** 85-2128462**Certificate of Status Desired:** No**Name and Address of Current Registered Agent:**BRENNER, KENNETH
258 COMMERCIAL BLVD
LAUDERDALE BY THE SEA, FL 33308 US*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.***SIGNATURE:**

Electronic Signature of Registered Agent

Date

Officer/Director Detail :

Title	P
Name	MARJAKANGAS, INA
Address	4404 N OCEAN DRIVE
City-State-Zip:	LAUDERDALE BY THE SEA FL 33308

Title	S
Name	DILLISTIN, CHARLES
Address	258 COMMERCIAL BLVD
City-State-Zip:	LAUDERDALE BY THE SEA FL 33308

Title	T
Name	BRENNER, KENNETH
Address	258 COMMERCIAL BLVD
City-State-Zip:	LAUDERDALE BY THE SEA FL 33308

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: KENNETH BRENNER**TREASURER****03/02/2023**

Electronic Signature of Signing Officer/Director Detail

Date

State of Florida

Department of State

I certify from the records of this office that LBTS MERCHANTS ASSOCIATION, INC. is a corporation organized under the laws of the State of Florida, filed electronically on July 15, 2020, effective July 15, 2020.

The document number of this corporation is N20000007912.

I further certify that said corporation has paid all fees due this office through December 31, 2020, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

I further certify that this is an electronically transmitted certificate authorized by section 15.16, Florida Statutes, and authenticated by the code noted below.

Authentication Code: 200723154035-400348342484#1

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Twenty Third day of July, 2020



A handwritten signature in black ink, appearing to read "Laurel M. Lee".

Laurel M. Lee
Secretary of State



LAUDERDALE BY THE SEA MERCHANTS ASSOCIATION

BOARD OF DIRECTORS:

Ina Marjakangas

4404 N Ocean Drive

Lauderdale By The Sea, Fl 33308

President

Kenneth Brenner

258 Commercial Blvd

Lauderdale By The Sea, Fl 33308

Treasurer

Suzanne Bushnell

216 Commercial Blvd

Lauderdale By The Sea, Fl 33308

Secretary

Contributions to Nonprofits "Donation Request" Application - Submission #1101

Date Submitted: 3/21/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbtz-fl.gov.

Organization Information

Organization Name*

South Florida Wildlife Center

Address*

3200 SW 4th Ave.

City*

Fort Lauderdale

State*

Florida

Zip Code*

33315

Contact Person*

Alessandra Medri

Title*

Executive Director

Phone Number*

954-524-4302

Email*

amedri@southfloridawildlifecenter.org

Federal Identification Number (FIN)*

23-7086391

DUNS*

8294483932

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

501(c)(3) ENV-D

Request Information**Project/Program Name***

Rescue, Rehabilitation and Release Program

Requested Funding Amount*

\$5,000.00

Project/Program Details

Briefly describe your organization*

For more than 55 years, the South Florida Wildlife Center (SFWC) has been a vital community resource for both wildlife. Broward residents, and the entire State of Florida. As a non-profit organization founded in 1969 with state-of-the-art hospital and rehabilitation facilities, SFWC has developed into the one of the highest volume wildlife trauma centers in Florida. SFWC admits over 7,000-9,000 animals annually of 350 different species, with many of them listed as Federally and State Threatened Species.

SFWC serves as a vital resource to the community, as we conduct rescue and release operations across the region and Florida at large. Our Center can accommodate approximately 600 animals at any given time and can respond to injured wildlife by utilizing three ambulances at our disposal. With a dedicated staff of 36 and dozens of volunteers, the Center admits more injured, sick, and orphaned wild animals than any other wildlife rescue centers in Florida, fielding more than 100,000 calls for help from the public from all over the State. Our service area directly parallels the Everglades and Lake Okeechobee ecosystems where many of our wildlife patients originate.

Wildlife in our care benefit from state-of-the-art veterinary diagnostics and professional medical treatment in our hospital containing an intensive care unit, hospitalization wards, and a surgical suite. An indoor nursery focuses on young wildlife needing hand-rearing with specialized diets and enrichment activities that promote healthy development. Numerous species-specific outdoor rehabilitation habitats mimic natural settings, allowing us to monitor wild patients and evaluate readiness for release. Rehabilitation enrichment tools and techniques build the skills needed for animals to successfully live in the wild again.

More than ninety-five percent of the animals who come into our center suffer from injuries or are orphaned as the result of negative interactions with people or domestic pets. To that end, we work to educate the public about the important role wild animals play in the balance of our fragile ecosystem, and how to facilitate peaceful cohabitation as urbanization continues to encroach into wild animals' natural habitat.

Explain the objectives of your project*

Every year 100,000 people call our Resource Center for advice and assistance with injured or orphaned/sick wildlife. In 2023 our wildlife hospital (located at 3200 SW 4th Avenue in Fort Lauderdale) admitted 200 injured and orphaned animals from the Town of Lauderdale-By-the Sea residents and admitted an additional 6,999 injured and orphaned animals of 263 different species for professional treatment and care. Brown Pelicans, Cooper's Hawks, Anhingas, White Ibises, Opossums and squirrels are just few examples of the injured/orphaned wildlife that residents of Lauderdale-By-the Sea brought to our Center for help.

All these patients received expert veterinary care, including radiographs to diagnose breaks and locate fishhooks; surgery to close wounds; fluids to combat dehydration and medications to fight infection and ease pain. All these services are provided at no-cost to the community that relies on us to save these defenseless creatures. Our rescue and release vehicles respond to rescue calls and travel the entire County to release and re-nest more than 4,000 animals back into their geographical area where they were found patients have come from, including the Anglins' Fishing Pier, where we maintain signage about the dangers of improperly discarded fishing line and receptacles for safe disposal of line and tackle.

Supportive partnerships like yours are essential to continue our mission. Lauderdale-By-The-Sea's \$5,000 gift will be applied to the cost of veterinary examinations, lifesaving medical treatment and rehabilitative care in your area. The cost of a surgery for an injured pelican (a very common patient form LBTS) is approximately \$800 per animal, without the costs for x-rays, blood work and medications included. Each pelican in rehabilitation consumes \$100 worth of fish per day.

SFWC provides free training and classes in animal handling, re-nesting, and has an active program to help people who are capable of and interesting in helping with gradual "soft" releases on their property where appropriate. The Center also provides training for local veterinary technician students at City College of Fort Lauderdale and handles more than 9,000 telephone calls for assistance every month from members of the public in Broward County.

Funding will be utilized to support SFWC's general clinical operations so that the Lauderdale-By-the Sea community and its surrounding areas can continue to rely on us to rescue, treat, and release the injured and orphan wildlife of South Florida. During the duration of this funding, we expect to treat approximately 7,200 wildlife animals, including approximately 200 animals from the Town with expectations to rehabilitate them and release them into their natural habitat.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

South Florida Wildlife Center has been a vital community resource for both wildlife in Broward residents, and the entire State of Florida. This project will specifically benefit the 6,000 residents of from the Town of Lauderdale-By-the Sea and its adjacent area by assisting the Town residents with the injured and orphaned animals brought directly to us from good Samaritans.

In 2023 our wildlife hospital (located at 3200 SW 4th Avenue in Fort Lauderdale) admitted 200 injured and orphaned animals from the Town of Lauderdale-By-the Sea residents and admitted an additional 6,999 injured and orphaned animals of 263 different species from the Tri-County area for professional treatment and care. We have also assisted hundreds of callers from the Town's residents on re-nesting and injured birds, mammals, and reptiles.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Measurable outcomes and the success of the project will be tracked through the Wildlife Rehabilitation Medical Database (WRMD), which collects all the statistical data including intakes of orphans/juveniles and tracks the number of successful rehabilitated and released animals.

Numbers of birds, squirrels, opossums and other species rehabilitated will be tracked, and their progress during their rehabilitation will be documented. We will focus the funding on medical and diagnostic treatments of injured and sick animals including administering vaccinations, providing enrichment materials, food, and items part of our successful rehabilitation and release program.

The number of animals treated and released will be tracked and along with the number of re-occurrences if an animal is brought back at the Center for treatment again. This quantifiable measure will provide a reportable number for the success of the project.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Alessandra

Last Name*

Medri

Title*

Executive Director

Date*

3/21/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbs-fl.gov.

Form 990 Return of Organization Exempt from Income Text*

2022 South Florida Wildlife Center 990.pdf

Organization Annual Budget*

Proposed Budget 2024.pdf

Audited Financial Statement*

South Florida Wildlife - FS Final 12.31.22.pdf

501(C)(3) Determination Letter*

IRS EIN - 501(c)3 Determination.pdf

Board of Directors List*

Board List-2024.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.

EXTENDED TO NOVEMBER 15, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2022**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A For the 2022 calendar year, or tax year beginning****and ending****B** Check if applicable:

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

C Name of organization**SOUTH FLORIDA WILDLIFE CENTER, INC.**

Doing business as

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

3200 SW 4TH AVE

Room/suite

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

FT. LAUDERDALE, FL 33315**F Name and address of principal officer: THOMAS BARTELMO****3200 SW 4TH AVE, FORT LAUDERDALE, FL 33315****D Employer identification number****23-7086391****E Telephone number****(954) 524-4302****G Gross receipts \$****3,004,241.****H(a) Is this a group return**for subordinates? ☐ Yes ☒ No**H(b) Are all subordinates included?**☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I Tax-exempt status:** ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website: WWW.SOUTHFLORIDAWILDLIFECENTER.ORG****K Form of organization:** ☒ Corporation ☐ Trust ☐ Association ☐ Other**L Year of formation: 1969 M State of legal domicile: FL****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: RESCUE, REHABILITATE, AND RELEASE OF INJURED OR ORPHANED WILDLIFE, (CONTINUED ON SCHEDULE O)		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	34
	6 Total number of volunteers (estimate if necessary)	6	350
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,904,644.	1,853,691.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	185,536.	169,444.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	292,787.	-14,275.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-4,581.	-9,658.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,378,386.	1,999,202.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,380,800.	1,636,161.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	262,604.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	707,269.	840,600.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	2,088,069.	2,476,761.
	20 Total assets (Part X, line 16)	290,317.	-477,559.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	6,497,708.	5,257,444.
		122,106.	171,908.
		6,375,602.	5,085,536.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	THOMAS BARTELMO, TREASURER				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	MICHELLE B. SHULMAN, CPA	MICHELLE B. SHULMAN	08/16/23		P00645645
Firm's name	COHNREZNICK LLP		Firm's EIN 22-1478099		
	Firm's address 2401 NW BOCA RATON BLVD BOCA RATON, FL 33431-6632		Phone no. 561-367-1040		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

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LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2022)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form 990 (2022)

SOUTH FLORIDA WILDLIFE CENTER, INC.

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Part III Statement of Program Service Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

THE SOUTH FLORIDA WILDLIFE CENTER'S MISSION IS PROTECTING WILDLIFE THROUGH RESCUE, REHABILITATION, RELEASE, AND EDUCATION. THE SFWC HAS BEEN THE TRUSTED RESOURCE FOR WILDLIFE IN THE TRI-COUNTY REGION OF MIAMI-DADE, BROWARD, AND PALM BEACH, 365 DAYS A YEAR SINCE 1969.

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 \$ **2,007,193.** including grants of \$) (Revenue \$ **169,444.**)
IN 2022, SOUTH FLORIDA WILDLIFE CENTER PROVIDED DIRECT CARE TO MORE THAN 8,952 BIRDS, MAMMALS AND REPTILES, MAINTAINING OUR STATUS AS THE HIGHEST-VOLUME WILDLIFE TRAUMA HOSPITALS AND REHABILITATION CENTER IN FLORIDA. SFWC'S STAFF OF MORE THAN 34 PROFESSIONALS INCLUDED TWO LICENSED VETERINARIANS, TWO LICENSED WILDLIFE REHABILITATORS, AND A CORPS OF CLINICAL STAFF AND ANIMAL CARE AND RESCUE SPECIALISTS. ALL ARE DEDICATED TO PROVIDING LIFESAVING VETERINARY AND REHABILITATIVE SERVICES AND TO CARRYING OUT SFWC'S MISSION TO RESCUE, REHABILITATE, RELEASE AND EDUCATE.

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

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

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

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

4e Total program service expenses **2,007,193.**

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SOUTH FLORIDA WILDLIFE CENTER, INC.

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Part IV Checklist of Required Schedules

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

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SOUTH FLORIDA WILDLIFE CENTER, INC.

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Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 34		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8828?	7c	X
d If "Yes," indicate the number of Forms 8828 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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SOUTH FLORIDA WILDLIFE CENTER, INC.

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

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

☒ X**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA, FL, GA, IL, MD, MA, MN, NH, NJ, NY, SC, CT

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
ALESSANDRA MEDRI, EXECUTIVE DIRECTOR - (954) 524-4302
3200 SW 4TH AVE, FT LAUDERDALE, FL 33315

232006 12-13-22

SEE SCHEDULE O FOR FULL LIST OF STATES

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2022.04010 SOUTH FLORIDA WILDLIFE CE 40279__1

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

[illegible]

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

[illegible]

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	
---	---	--

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

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

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

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

the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	4,442.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,844,249.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			1,853,691.			
	Business Code						
Program Service Revenue	2 a CONTRACT REVENUE		561499	103,602.	103,602.		
	b WILDLIFE RESOURCE CENTER		561499	52,856.	52,856.		
	c VOLUNTEER TRAINING FEES		561499	12,986.	12,986.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			169,444.			
	Business Code						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			87,364.			87,364.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other	892,744.			
	b Less: cost or other basis and sales expenses	7b		994,383.			
	c Gain or (loss)	7c		-101,639.			
	d Net gain or (loss)			-101,639.			-101,639.
	8 a Gross income from fundraising events (not including \$ 4,442. of contributions reported on line 1c). See Part IV, line 18	8a		998.			
	b Less: direct expenses	8b		10,656.			
	c Net income or (loss) from fundraising events			-9,658.			-9,658.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			1,999,202.	169,444.	0.	-23,933.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,423,609.	1,194,878.	82,624.	146,107.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	96,270.	85,393.	3,944.	6,933.
10 Payroll taxes	116,282.	97,599.	6,749.	11,934.
11 Fees for services (nonemployees):				
a Management	40,434.	19,882.	11,630.	8,922.
b Legal				
c Accounting	20,700.	10,178.	5,954.	4,568.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	45,611.	16,252.	14,784.	14,575.
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	37,250.	26,400.	5,376.	5,474.
12 Advertising and promotion				
13 Office expenses	13,786.	9,287.	3,310.	1,189.
14 Information technology	23,096.	15,091.	6,704.	1,301.
15 Royalties				
16 Occupancy	177,967.	116,287.	51,656.	10,024.
17 Travel	16,174.		2,973.	13,201.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	895.	319.	290.	286.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	69,310.	69,310.		
23 Insurance	79,064.	76,576.	866.	1,622.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SUPPLIES AND FIELD EXPE	242,662.	242,662.	0.	0.
b POSTAGE AND SHIPPING	29,052.	1,084.	635.	27,333.
c EDUCATIONAL MATERIAL	22,188.	16,860.	593.	4,735.
d TELEPHONE EXPENSES	14,447.	6,297.	6,295.	1,855.
e All other expenses	7,964.	2,838.	2,581.	2,545.
25 Total functional expenses. Add lines 1 through 24e	2,476,761.	2,007,193.	206,964.	262,604.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,598,734.	1	1,199,033.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	11,875.	4	6,603.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	56,090.	9	61,722.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,859,488.		
	b Less: accumulated depreciation	10b 1,532,276.		
	11 Investments - publicly traded securities	278,971.	10c	327,212.
	12 Investments - other securities. See Part IV, line 11	4,552,038.	11	3,662,874.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,497,708.	15		
17 Accounts payable and accrued expenses	122,106.	16	5,257,444.	
18 Grants payable		17	166,908.	
19 Deferred revenue		18		
20 Tax-exempt bond liabilities		19	5,000.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties		23		
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		24		
26 Total liabilities. Add lines 17 through 25	122,106.	25		
Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		26	171,908.	
27 Net assets without donor restrictions	5,292,176.	27	4,125,610.	
28 Net assets with donor restrictions	1,083,426.	28	959,926.	
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds		29		
30 Paid-in or capital surplus, or land, building, or equipment fund		30		
31 Retained earnings, endowment, accumulated income, or other funds		31		
32 Total net assets or fund balances	6,375,602.	32	5,085,536.	
33 Total liabilities and net assets/fund balances	6,497,708.	33	5,257,444.	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,999,202.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,476,761.
3	Revenue less expenses. Subtract line 2 from line 1	3	-477,559.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,375,602.
5	Net unrealized gains (losses) on investments	5	-812,507.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,085,536.

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2022)

Schedule A (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. 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 - 2021. 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 - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5916070.	4881203.	7638819.	1904644.	1853691.	22194427.
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	68,583.	46,855.	50,191.	185,536.	169,444.	520,609.
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	5984653.	4928058.	7689010.	2090180.	2023135.	22715036.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						22715036.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	5984653.	4928058.	7689010.	2090180.	2023135.	22715036.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	111.	44,445.	8,339.	71,350.	87,364.	211,609.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	111.	44,445.	8,339.	71,350.	87,364.	211,609.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	318,339.	242.				318,581.
13 Total support. (Add lines 9, 10c, 11, and 12.)	6303103.	4972745.	7697349.	2161530.	2110499.	23245226.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	97.72 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	98.12 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	.91 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	.50 %

19a 33 1/3% support tests - 2022. 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 - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Schedule A (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

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Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

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

	Yes	No
2a		
2b		
3a		
3b		

Schedule A (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391 Page 6

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391 Page 7

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

Part VI

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

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ



501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF



501(c)(3) exempt private foundation



4947(a)(1) nonexempt charitable trust treated as a private foundation



501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.



For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page **2**

Name of organization	Employer identification number
SOUTH FLORIDA WILDLIFE CENTER, INC.	23-7086391

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	<u>THE KISLAK FAMILY FOUNDATION INC.</u> <u>7900 MIAMI LAKES DRIVE WEST, 3RD FLOOR</u> <u>MIAMI, FL 33139</u>	\$ <u>500,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>	<u>THE BATCHELOR FOUNDATION</u> <u>1680 MICHIGAN AVE, PH1</u> <u>MIAMI, FL 33139</u>	\$ <u>250,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>	<u>PAULA JONES-DAUZICKAS</u> <u>3829 NE 25 AVE.</u> <u>LIGHTHOUSE POINT, FL 33064</u>	\$ <u>110,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>	<u>MS. ARDATH B. ROSENGARDEN</u> <u>1400 S OCEAN BLVD, #501</u> <u>BOCA RATON, FL 33432</u>	\$ <u>100,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>	<u>EDWARD & GALE MCBRIDE FOUNDATION</u> <u>PO BOX 880</u> <u>FORT MYERS, FL 33902</u>	\$ <u>75,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>	<u>KNOFF FAMILY FOUNDATION</u> <u>6680 SE HARBOR CIR</u> <u>STUART, FL 34996</u>	\$ <u>40,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

223452 11-15-22

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Page **2**

Name of organization	Employer identification number
SOUTH FLORIDA WILDLIFE CENTER, INC.	23-7086391

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>	<u>ALAN BOWMAN</u> <u>2021 NE 55TH CT</u> <u>FORT LAUDERDALE, FL 33308-3109</u>	\$ <u>161,700.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391

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

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

Schedule B (Form 990) (2022)

Page **4**

Name of organization	Employer identification number
SOUTH FLORIDA WILDLIFE CENTER, INC.	23-7086391

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

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

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

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

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

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) 2022

232051 09-01-22

Schedule D (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391 Page 2

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

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

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,210,219.	1,096,668.	113,551.
c Leasehold improvements		88,375.	6,978.	81,397.
d Equipment		258,244.	180,952.	77,292.
e Other		302,650.	247,678.	54,972.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				327,212.

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391 Page 3

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391 Page 4

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

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

1	Total revenue, gains, and other support per audited financial statements	1	1,409,574.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-812,508.
b	Donated services and use of facilities	2b	212,224.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	10,656.
e	Add lines 2a through 2d	2e	-589,628.
3	Subtract line 2e from line 1	3	1,999,202.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,999,202.

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

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

1	Total expenses and losses per audited financial statements	1	2,699,641.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	212,224.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	10,656.
e	Add lines 2a through 2d	2e	222,880.
3	Subtract line 2e from line 1	3	2,476,761.
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	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,476,761.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION

501(C)(3) OF THE INTERNAL REVENUE CODE (IRC), EXCEPT FOR INCOME FROM

ACTIVITIES NOT RELATED TO ITS TAX-EXEMPT PURPOSE, WHICH PRIMARILY INCLUDES

RENTAL INCOME. NO PROVISION FOR INCOME TAXES WAS RECORDED DURING THE YEAR

ENDED DECEMBER 31, 2022 SINCE THE ORGANIZATION HAD NO SIGNIFICANT

UNRELATED BUSINESS INCOME. THE ORGANIZATION IS NOT A PRIVATE FOUNDATION

PURSUANT TO SECTION 509(A)(1) OF THE IRC.

IN ACCORDANCE WITH U.S. GAAP ON ACCOUNTING FOR UNCERTAINTY IN INCOME

TAXES, THE ORGANIZATION RECOGNIZES TAX LIABILITIES FOR UNCERTAIN TAX

POSITIONS WHEN IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL NOT BE

Part XIII Supplemental Information *(continued)*

SUSTAINED UPON EXAMINATION AND SETTLEMENT WITH VARIOUS TAXING AUTHORITIES. LIABILITIES FOR UNCERTAIN TAX POSITIONS ARE MEASURED BASED UPON THE LARGEST AMOUNT OF BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED UPON SETTLEMENT. THE GUIDANCE ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES ALSO ADDRESSES DE-RECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES ON INCOME TAXES, AND ACCOUNTING IN INTERIM PERIODS. THE ORGANIZATION'S TAX YEARS SUBJECT TO EXAMINATION BY TAX AUTHORITIES GENERALLY REMAIN OPEN FOR THREE (3) YEARS FROM THE DATE OF FILING.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

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

AND EDUCATE THE PUBLIC ABOUT SOUTH FLORIDA ECOSYSTEM AND HOW TO
FACILITATE PEACEFUL CO-HABITATION WITH OUR WILD NEIGHBORS; AND PROVIDE
PROFESSIONAL EDUCATION IN WILDLIFE REHABILITATION, VETERINARY MEDICINE,
AND NATURAL SCIENCES.

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

SOUTH FLORIDA WILDLIFE CENTER'S MISSION CONTINUES WITH BEST PRACTICES
IN VETERINARY AND REHABILITATIVE CARE FOR THE SURVIVAL, RECOVERY, FULL
REHABILITATION, AND RELEASE BACK TO NATURE OF THOUSANDS OF ANIMALS
INTEGRAL TO OUR ECOSYSTEM.

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

AFTER SFWC'S INDEPENDENT TAX PREPARERS DRAFT FORM 990, THE DRAFT IS
SUBMITTED TO SFWC'S EXECUTIVE DIRECTOR FOR THEIR REVIEW AND REVISION, AS
MAY BE APPROPRIATE. THE REVISED DRAFT IS THEN GIVEN TO SFWC'S TREASURER AND
CHAIRMAN FOR FURTHER REVIEW. ONCE ALL STAFF AND PROFESSIONAL
REVIEWS/REVISIONS ARE DONE, THE TREASURER SENDS THE PROPOSED FINAL FORM 990
TO THE SFWC BOARD. ONCE THE BOARD HAS HAD AN OPPORTUNITY TO REVIEW AND
COMMENT, THE FINALIZED VERSION IS FILED WITH THE IRS.

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

SOUTH FLORIDA WILDLIFE CENTER HAS A CONFLICT OF INTEREST POLICY. ALL
POTENTIAL CONFLICTS MUST BE DISCLOSED AS THEY ARISE TO THE BOARD OR
COMMITTEE WHICH AUTHORIZES, APPROVES OR RATIFIES THE CONTRACT OR
TRANSACTION.

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

Schedule O (Form 990) 2022

232211 10-28-22

Schedule O (Form 990) 2022

Page 2

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

CA, FL, GA, IL, MD, MA, MN, NH, NJ, NY, SC, CT, ME, OH, WA

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

SFWC MAKES ITS ARTICLES OF INCORPORATION AND BYLAWS AVAILABLE TO DONORS FREE OF CHARGE UPON REQUEST. FORMAL AUDITED FINANCIAL STATEMENTS ARE FILED WITH STATE CHARITABLE SOLICITION REGISTRATIONS AND ARE MADE AVAILABLE TO MAJOR DONORS AND, WHERE REQUIRED BY STATE LAW, TO THE GENERAL PUBLIC BY MAIL UPON REQUEST. SFWC MAKES COPIES OF THE THREE MOST RECENTLY-FILED FORMS 990 AVAILABLE TO THE PUBLIC UPON REQUEST BOTH BY MAIL AND IN PERSON AT ITS OFFICE IN FT. LAUDERDALE, FL, AS SET FORTH IN IRS CODE SECTION 6104(0). THE THREE MOST RECENTLY FILED FORMS 990 AND MOST RECENT AUDITED FINANCIAL STATEMENTS ARE ALSO AVAILABLE TO THE GENERAL PUBLIC FREE OF CHARGE ON THE SFWC WEBSITE. THE CONFLICT OF INTEREST POLICY HAS NOT BEEN MADE AVAILABLE TO THE GENERAL PUBLIC.

FORM 990, PART XII, LINE 2C:

NO CHANGES FROM THE PRIOR YEAR.

Form **8868**
(Rev. January 2022)**Application for Automatic Extension of Time To File an Exempt Organization Return**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	SOUTH FLORIDA WILDLIFE CENTER, INC.	23-7086391
	Number, street, and room or suite no. If a P.O. box, see instructions. 3200 SW 4TH AVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FT. LAUDERDALE, FL 33315	

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

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

ALESSANDRA MEDRI, EXECUTIVE DIRECTOR

- The books are in the care of ► **3200 SW 4TH AVE - FT LAUDERDALE, FL 33315**

Telephone No. ► **(954) 524-4302**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐ **►**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► ☒ calendar year **2022** or
 ► ☐ tax year beginning _____, and ending _____

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

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

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

South Florida Wildlife Center Inc.

FY2024 Budget

<u>Expenditures</u>	2024 BUDGET
Animal Care	
Total Medical Supplies	\$ 105,500.00
Total Animal Care Supplies	\$ 8,020.00
Total Veterinary Services	\$ 20,600.00
Total Animal Care Feed	\$ 110,000.00
TOTAL ANIMAL CARE	\$ 244,120.00
Total Office Supplies	\$ 3,540.00
Total Computer Related / IT Expenses	\$ 49,000.00
Total Equipment Lease / Rental	\$ 8,300.00
Total Bank Fees and Lockbox Fees	\$ 8,800.00
Total Business Insurance Expense	\$ 71,400.00
Total Occupancy and Building Expense	\$ 200.00
Total R&M Building / Habitats	\$ 22,100.00
Total R&M Equipment	\$ 21,000.00
Total Utilities	\$ 71,800.00
Total Security	\$ 4,500.00
Total Grounds Maintenance	\$ 23,400.00
Total Janitorial Services	\$ 28,600.00
Total Trash Removal	\$ 42,500.00
Total Taxes and Fees	\$ -
Total License & Permit Fees	\$ 1,200.00
Total Telecommunications	\$ 21,700.00
Total Compensation Cost	\$ 1,766,210.00
Total Professional Fees	\$ 34,000.00
Total Education & Outreach	\$ 2,750.00
Total Dues, Memberships & Subscriptions	\$ 5,000.00
Total Postage & Shipping	\$ 10,050.00
Tottal Printing & Composition	\$ 22,500.00
Total Auto Expense	\$ 21,500.00
Total Events & Meetings	\$ 8,100.00
Total Expenditures	\$ 2,492,270.00



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248219411
Oct. 26, 2012 LTR 4168C E0
23-7086391 000000 00

00015308
BODC: TE

SOUTH FLORIDA WILDLIFE CENTER INC
3200 SW 4TH AVE
FT LAUDERDALE FL 33315-3019



8224

Employer Identification Number: 23-7086391
Person to Contact: Laura Botkin
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 17, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in November 1970.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248219411
Oct. 26, 2012 LTR 4168C E0
23-7086391 000000 00
00015309

SOUTH FLORIDA WILDLIFE CENTER INC
3200 SW 4TH AVE
FT LAUDERDALE FL 33315-3019

If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,

Richard McKee

Richard McKee, Department Manager
Accounts Management Operations

RECEIVED

OCT 26 2012

BY: 

South Florida Wildlife Center, Inc.

Financial Statements

December 31, 2022

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Independent Accountant's Review Report

To the Board of Directors and Management
South Florida Wildlife Center, Inc.
Fort Lauderdale, Florida

We have reviewed the accompanying financial statements of South Florida Wildlife Center, Inc. (a non-profit organization), which comprise the statement of financial position at December 31, 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of South Florida Wildlife Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



Boca Raton, Florida
May 25, 2023

South Florida Wildlife Center, Inc.
Statement of Financial Position
December 31, 2022

ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,199,033
Service fee receivables	6,603
Investments	3,662,874
Prepaid expenses and other current assets	61,722
Total current assets	4,930,232
Property and equipment, net	327,212
Total assets	\$ 5,257,444
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts payable and accrued expenses	\$ 171,908
Total liabilities	171,908
Commitments and contingencies	
Net assets:	
Without donor restriction	4,125,610
With donor restriction	959,926
Total net assets	5,085,536
Total liabilities and net assets	\$ 5,257,444

See accompanying notes to the financial statements
and independent accountant's review report.

South Florida Wildlife Center, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2022

	Without Donor Restriction	With Donor Restriction	Total
Support and revenues:			
Bequests	\$ 708,186	\$ -	\$ 708,186
Contributions	611,054	-	611,054
Grants	642,500	62,000	704,500
Contributed animal food and supplies	212,224	-	212,224
Net investment loss	(826,390)	-	(826,390)
Net assets released from restriction	185,500	(185,500)	-
Total support and revenues	1,533,074	(123,500)	1,409,574
Expenses:			
Program services	2,222,649	-	2,222,649
Supporting services:			
Management and general	213,488	-	213,488
Fundraising	263,504	-	263,504
Total supporting services	476,992	-	476,992
Total expenses	2,699,641	-	2,699,641
Changes in net assets	(1,166,567)	(123,500)	(1,290,067)
Net assets at the beginning of the year	5,292,177	1,083,426	6,375,603
Net assets at the end of the year	\$ 4,125,610	\$ 959,926	\$ 5,085,536

See accompanying notes to the financial statements
and independent accountant's review report.

South Florida Wildlife Center, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program Services	Supporting Services			Total Expenses
		Management and General	Fundraising	Total Support Services	
Payroll and payroll taxes	\$ 1,311,992	\$ 90,722	\$ 160,427	\$ 251,149	\$ 1,563,141
Supplies and field expenses	242,662	-	-	-	242,662
Repairs and maintenance	138,672	61,600	11,953	73,553	212,225
Contributed animal food	212,224	-	-	-	212,224
Payroll benefits	85,393	3,944	6,933	10,877	96,270
Insurance	76,576	866	1,622	2,488	79,064
Professional fees	36,944	21,611	16,579	38,190	75,134
Depreciation	69,310	-	-	-	69,310
Bank and investment fees	19,409	17,655	17,406	35,061	54,470
Postage and shipping	1,084	635	27,333	27,968	29,052
Education material	18,854	663	5,295	5,958	24,812
Conference and travel	-	2,973	13,201	16,174	16,174
Telephone	6,297	6,295	1,855	8,150	14,447
Events	3,232	6,524	900	7,424	10,656
Total expenses	\$ 2,222,649	\$ 213,488	\$ 263,504	\$ 476,992	\$ 2,699,641

See accompanying notes to the financial statements
and independent accountant's review report.

South Florida Wildlife Center, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2022

Cash flows from operating activities:	
Change in net assets	\$ (1,290,067)
Adjustments to reconcile the changes in net assets to net cash used in operating activities:	
Depreciation	69,310
Realized and unrealized losses on investments	913,754
Changes in operating assets and liabilities:	
Service fee receivables	5,272
Prepaid expenses and other current assets	(5,632)
Accounts payable and accrued expenses	49,802
Net cash used in operating activities	(257,561)
Cash flows from investing activities:	
Purchases of investments	(917,339)
Proceeds from sales of investments	892,744
Purchases of property and equipment	(117,545)
Net cash used in investing activities	(142,140)
Net cash provided by financing activities	-
Net decrease in cash and cash equivalents	(399,701)
Cash and cash equivalents at the beginning of the year	1,598,734
Cash and cash equivalents at the end of the year	\$ 1,199,033

See accompanying notes to the financial statements
and independent accountant's review report.

Note 1 – Nature of Organization

South Florida Wildlife Center, Inc. (the “Organization”) was incorporated in 1969 and helps animals in South Florida’s tri-county region (Palm Beach, Broward and Miami-Dade). Staff members rescue, rehabilitate and release harmed or displaced native wildlife; and teach the public about living alongside their wild neighbors. As one the largest wildlife trauma hospital and rehabilitation center in the nation, based on intake numbers, the Organization performs daily field rescues of injured, orphaned, and imperiled animals. The Organization personnel restores mobility and function to injured wildlife, provide rehabilitative care in enriched, species-specific habitats, and releases rehabilitated animals back into the wild.

The Organization’s support and revenues are received from grants designated for certain projects or programs, contributions from private sources, and other miscellaneous sources

Note 2 – Summary of Significant Accounting Policies

The significant accounting policies followed by the Organization are described below:

Basis of Presentation

The accompanying financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of Organization’s management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities and changes in net assets.

Functional Allocation of Expenses

The costs of providing the programs and other activities have been summarized on a functional basis in the accompanying statement of activities and changes in net assets. Certain program and support expenses, such as salaries, benefits and other administrative costs, are allocated among program services, management and general and fundraising based on management’s analysis of these costs.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Such estimates also affect the reported amounts of revenues and expenses during the reporting year. Actual results may differ from estimates under different assumptions or conditions.

Note 2 –Summary of Significant Accounting Policies, continued

Revenue Recognition

Contributions, including unconditional promises to give, are recognized in the period received. Contributions received are considered to be available for use unless specifically restricted by the donor. Amounts received that are designated for a future period or are restricted by the donor for specific purposes are reported as increases in net assets with donor restriction. Unconditional promises to give are presumed to be time-restricted by the donor until collected and are reported as net assets with donor restriction.

Conditional promises to give, including those received under multi-year grant agreements are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. A promise is considered conditional only if the donor has stipulated one or more barriers that must be overcome before the Organization is entitled to the assets transferred or promised, and there also exists a right of return to the donor of any assets transferred or a right of release of the donor's obligation to honor the promise. A transfer of assets from a donor that contains donor conditions is accounted for as a refundable advance until the conditions have been substantially met or explicitly waived by the donor.

Wills are recorded as bequest revenue when the probate courts declare the wills valid, and the proceeds are measurable.

Contributions are recorded at fair value, which is net of estimated uncollectible amounts. The Organization uses the allowance method to determine uncollectible unconditional contributions receivable. The allowance is based on past experience as well as management's analysis of factors such as prior collection history, type of contribution, and nature of activity.

All other revenues are recognized when earned.

Cash Equivalents

Cash equivalents consist principally of money market funds and amounts held for operations in interest or non-interest-bearing accounts with original maturities of three (3) months or less and exclude cash equivalents held temporarily for long-term investment purposes by investment custodians.

Service Fee Receivables

Service fee receivables represent amounts due for expenditures incurred prior to year-end. Management evaluates all receivables on a periodic basis. Management believes that service fee receivables are fully collectible.

Investments

The Organization reports investments at fair value. Net investment income (loss) consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expenses. Net investment income (loss) is reported in the statement of activities and changes in net assets as a change in net assets without donor restriction unless the use of the income is limited by donor-imposed restrictions.

Note 2 –Summary of Significant Accounting Policies, continued

Property and Equipment

Property and equipment is stated at historical cost. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance, and repairs are charged to expense as incurred. When property and equipment is retired, or otherwise disposed of, the cost and accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is included in the results of activities for the respective period. Depreciation and amortization of property and equipment is computed on a straight-line basis over the estimated useful lives of five (5) to forty (40) years. Property and equipment, if donated, is recorded at the approximate fair value on the date of the donation.

Contributed Services and In-Kind Contributions

Contributed services are recognized if the services received create or enhance non-financial assets or require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC"), except for income from activities not related to its tax-exempt purpose, which primarily includes rental income. No provision for income taxes was recorded during the year ended December 31, 2022 since the Organization had no significant unrelated business income. The Organization is not a private foundation pursuant to section 509(a)(1) of the IRC.

In accordance with U.S. GAAP on accounting for uncertainty in income taxes, the Organization recognizes tax liabilities for uncertain tax positions when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. The Organization's tax years subject to examination by tax authorities generally remain open for three (3) years from the date of filing.

Valuation of Long-Lived Assets

The Organization accounts for the valuation of long-lived assets under authoritative guidance issued by the Financial Accounting Standards Board ("FASB"), which requires that long-lived assets and certain intangible assets be reviewed for impairment whenever events or circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived assets is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets.

Assets to be disposed of are reported at the lower of the carrying amount or fair value, less costs to sell. No indicators of impairment were identified for the year ended December 31, 2022.

Fair Value of Financial Instruments

The fair value of the Organization's cash and cash equivalents, service fee receivables, investments, and accounts payable and accrued expenses approximates their carrying amounts due to the relatively short maturity of these items.

Note 2 – Summary of Significant Accounting Policies, continued

Concentrations of Credit Risk

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist primarily of cash and cash equivalents and investments. The Organization maintains its cash and cash equivalents in bank accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk for cash. As of December 31, 2022, the Organization has cash and cash equivalents in excess of federally insured limits of \$284,013.

Date of Management Review

Management has evaluated subsequent events through May 25, 2023, the date on which the financial statements were available to be issued.

Note 3 – Liquidity and Availability of Resources

The Organization's financial assets available to meet cash needs for general expenditure, without donor or other restrictions limiting their use, within one (1) year at December 31, 2022 consist of:

Cash	\$	1,199,033
Service fee receivables		6,603
Investments		3,662,874
Total financial assets		4,868,510
Less: financial assets unavailable for general expenditures		
within one year due to:		
Restricted by donors with purpose restrictions		(959,926)
Total financial assets unavailable for general expenditures		(959,926)
Total financial assets available within one year to meet		
 cash needs for general expenditures	\$	3,908,584

Note 4 – Investment Income

Net investment income consists of the following for the year ended December 31, 2022:

Net unrealized and realized loss on investments	\$	(913,754)
Interest and dividend income		87,364
	\$	(826,390)

Note 5 – Property and Equipment

Property and equipment consists of the following at December 31, 2022:

Buildings	\$	1,210,219
Vehicles		302,650
Furniture and fixtures		258,244
Leasehold improvements		88,375
		1,859,488
Less: accumulated depreciation and amortization		(1,532,276)
	\$	327,212

Depreciation expense for the year ended December 31, 2022 was \$69,310.

Note 6 – Fair Value Measurements

Certain financial assets are recorded at fair value. Fair value is defined as the price that would be received to sell an asset between market participants in an orderly transaction on the measurement date. The market in which the reporting entity would sell the asset with the greatest volume and level of activity for the asset is known as the principal market. When no principal market exists, the most advantageous market is used. This is the market in which the reporting entity would sell the asset with the price that maximizes the amount that would be received. Fair value is based on assumptions market participants would make in pricing the asset. Generally, fair value is based on observable quoted market prices or derived from observable market data when such market prices or data are available. When such prices or inputs are not available, the reporting entity should use valuation models.

The Organization's assets recorded at fair value are categorized based on the priority of the inputs used to measure fair value. Fair value measurement standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or other valuation techniques) to determine fair value. The inputs used in measuring fair value are categorized into three (3) levels, as follows:

- **Level 1** - Inputs are based upon quoted prices for identical instruments traded in active markets.
- **Level 2** - Inputs that are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar investments in markets that are not active, or models based on valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the investment.
- **Level 3** - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Note 6 – Fair Value Measurements, continued

The following section describes the valuation methodologies the Organization uses to measure its assets at fair value.

- Equity securities, money market funds, real estate, and commodities – equity securities, money market funds, real estate and commodities are valued at the quoted net asset value of shares reported in the active market in which the funds are traded.
- Fixed income bonds – represents bonds valued based upon comparable securities of issuers with similar yield and similar credit ratings.

Fair Value on a Recurring Basis

Investments measured at fair value on a recurring basis are summarized below at December 31, 2022:

Description	Assets Measured at	Fair Value Hierarchy Level		
	Fair Value	Level 1	Level 2	Level 3
Investments:				
Equity securities	\$ 1,671,321	\$1,671,321	\$ -	\$ -
Fixed income funds	1,552,590	1,552,590	-	-
Real estate and commodities	438,963	438,963	-	-
Total investments	\$ 3,662,874	\$3,662,874	\$ -	\$ -

Note 7 – Net Assets with Donor Restrictions

Net assets with donor restrictions consists of the following at December 31, 2022:

Purpose restrictions:	
Animal hospital	\$ 791,701
Animal care and habitat upgrades	127,000
Building renovations and equipment	41,225
	\$ 959,926

Note 8 – In-Kind Contributions

For the year ended December 31, 2022, in-kind contributions recognized within revenue in the statement of activities included \$194,644 in contributed animal food and supplies. These contributed nonfinancial assets did not have donor-imposed restrictions. Contributed animal food and supplies were utilized in the animal shelter and the food pantry. In valuing the animal food and supplies, the Organization estimated the fair value on the basis of wholesale values that would be paid for purchasing similar products in the United States.

Note 9 – Commitments and Contingencies

Operating Lease

The property at the Organization's headquarters is leased from Broward County for \$200 per year through September 30, 2025. The fair value of the operating land lease expense cannot be reasonably estimated and, as such, is not reflected in the accompanying financial statements.

Legal Matters

From time to time, the Organization may be involved in various asserted claims and legal proceedings arising in the ordinary course of business, some of which may involve claims for substantial amounts. Management provides provisions for these items to the extent that the losses are deemed both probable and reasonably estimable. No provisions were required for the year ended December 31, 2022.

Jeffrey J. Arciniaco, President, Board Chairman

Thomas J. Sabatino Jr., Vice Chairman, Secretary

Ardath B. Rosengarden, Director

Thomas Bartelmo, Treasurer

Eric Bernthal, Director

Doug Koger, Director

Contributions to Nonprofits "Donation Request" Application - Submission #1185

Date Submitted: 4/30/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbs-fl.gov.

Organization Information

Organization Name*

The House of Hope, Inc.

Address*

908 SW 1 Street

City*

Fort Lauderdale

State*

FL

Zip Code*

33312

Contact Person*

Sue Glasscock

Title*

CEO

Phone Number*

9545248989

Email*

sglasscock@houseofhope.org

Federal Identification Number (FIN)*

23-70145956

DUNS*

02 9371820

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

F-22

Request Information**Project/Program Name***

Substance Abuse Treatment

Requested Funding Amount*

5,000

Project/Program Details**Briefly describe your organization***

House of Hope is a 501(c)(3) charitable organization that offers residential substance use and mental health rehabilitation treatment programming to adults over the age of 18. Approximately 90% of House of Hope's population comes from homelessness, indigence, or incarceration for charges most often related to their addiction. We operate 24 hours a day, 365 days a year, and play a critical role in stopping the cycle of addiction by providing our clients in recovery with the tools and resources they need to gain sobriety, reunite with their families, and return to the community as self-sufficient, responsible citizens.

Explain the objectives of your project*

Our goal with treatment is to address the substance use disorder, while working to identify and address any other issues, such as mental illness or health issues. House of Hope's services include individual treatment and counseling, group therapy, psycho-educational groups, GED and job skills classes, and vocational training's, all offered in a group living environment focused on recovery. House of Hope supports clients receiving medication-assisted treatment (MAT) designed to assist individuals recovering from their opioid addiction while receiving ancillary services to facilitate their re-entry into the community. House of Hope also offers continued case management for clients upon discharge through a growing outpatient program. We are committed to providing an evidence-based, recovery-oriented system of care for all clients, regardless of their financial circumstances. Ultimately our goal is to connect them to the recovery community for continued support, while addressing additional needs that may have kept them from being successfully independent previously. Our goal is successful sobriety and self sufficiency as a productive member of the community.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

No file chosen

Optional file upload.

Target Population**Define the target population for your project***

We serve adults from Broward County who have a primary diagnosis of substance use disorder, some with a co-occurring mental illness. The majority of our clients come to us from homelessness or incarceration, most often for charges related to their addiction. Without an address, they are simply identified as residents of Broward County.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation**Describe how you will evaluate the success of your project***

Attached please find our outcome measures that we must achieve annually

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

Output Measures FY 24.docx

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Sue

Last Name*

Glasscock

Title*

CEO

Date*

4.30.24

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

Form 990 Return of Organization Exempt from Income Text*

2021-2022 Form 990 HOH Public Disclosure.pdf

Audited Financial Statement*

2023.06.30 THE HOUSE OF HOPE AU-C 260 LETTER.pdf

Board of Directors List*

2024 Board List.docx

Organization Annual Budget*

Copy of House of Hope Budget 2023-2024.xlsx

501(C)(3) Determination Letter*

House of Hope Inc.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.

Output Measures FY 24-25

ASA	M0754	Percent change in the number of adults arrested 30 days prior to admission versus 30 days prior to discharge	15%
ASA	M0755	Percent of adults who successfully complete substance abuse treatment services	51%
ASA	M0756	Percent of adults with substance abuse who live in a stable housing environment at the time of discharge	94%
ASA	BBHC53	Trauma Informed Transformation Initiative requires 100% participation. Refer to the Provider Handbook for additional information.	100%
ASA	M0759	Percent of persons receiving state-contracted service event records which have matching initial (applicable purposes) admission records to be in compliance with current DCF Pamphlet will be at least 100%.	100%

KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S
6550 N FEDERAL HIGHWAY, SUITE 410
FT. LAUDERDALE, FL 33308

THE HOUSE OF HOPE, INC.
908 SOUTHWEST 1ST STREET
FORT LAUDERDALE, FL 33312

|||||

Caution: Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

The House of Hope, Inc.
908 Southwest 1st Street
Fort Lauderdale, FL 33312

The House of Hope, Inc.:

Enclosed is the 2021 Exempt Organization return, as follows...

2021 Form 990

Instructions for filing the above form are furnished for easy reference. Your copy should be retained for your files.

Very truly yours,

Martha G. Parker

Filing Instructions

Prepared for:

THE HOUSE OF HOPE, INC.
908 SOUTHWEST 1ST STREET
FORT LAUDERDALE, FL 33312

Prepared by:

KEEFE, McCULLOUGH & CO., LLP, C.P.A.
6550 N FEDERAL HIGHWAY, SUITE 410
FT. LAUDERDALE, FL 33308

2021 FORM 990

Please sign and mail on or before May 15, 2023.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization THE HOUSE OF HOPE, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 908 SOUTHWEST 1ST STREET City or town, state or province, country, and ZIP or foreign postal code FORT LAUDERDALE, FL 33312 F Name and address of principal officer: DON FUCIK SAME AS C ABOVE	D Employer identification number 23-7014595 E Telephone number 954-524-8989 G Gross receipts \$ 4,548,457. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: HOUSEOFHOPEONLINE.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		
L Year of formation: 1969 M State of legal domicile: FL		

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: HOUSE OF HOPE'S MISSION IS TO PROVIDE THE TOOLS TO ACHIEVE RECOVERY FROM ADDICTION AND ADDRESS 2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 53 6 Total number of volunteers (estimate if necessary) 9 7a Total unrelated business revenue from Part VIII, column (C), line 12 0. b Net unrelated business taxable income from Form 990-T, Part I, line 11 0.		
Revenue	8 Contributions and grants (Part VIII, line 1h) 9 Program service revenue (Part VIII, line 2g) 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year 3,984,524. 4,017. 2,311. 36,797. 4,027,649.	Current Year 4,489,694. 28,761. 1,676. 28,326. 4,548,457.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) 125,757. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses. Subtract line 18 from line 12	0. 0. 2,294,228. 0. 1,359,146. 3,653,374. 374,275.	0. 0. 2,022,822. 0. 2,169,041. 4,191,863. 356,594.
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year 4,919,243. 1,203,898. 3,715,345.	End of Year 4,492,575. 413,863. 4,078,712.

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer SUSAN GLASSCOCK, CEO Type or print name and title				Date
Paid Preparer Use Only	Print/Type preparer's name MARTHA G. PARKER Preparer's signature MARTHA G. PARKER Date 03/30/23 Check if self-employed ☐ PTIN P02266097 Firm's name KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S Firm's EIN 59-1363792 Firm's address 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308 Phone no. 954-771-0896				

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

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

HOUSE OF HOPE'S MISSION IS TO PROVIDE THE TOOLS TO ACHIEVE RECOVERY FROM ADDICTION AND ADDRESS MENTAL HEALTH ISSUES WHILE TRANSFORMING LIVES, FAMILIES AND COMMUNITIES. HOUSE OF HOPE PROVIDES HOPE FOR THE FUTURE AND HEALING TO THOSE IN NEED OF A SECOND CHANCE.

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 \$ 2,557,032. including grants of \$) (Revenue \$ 28,761.)
 HOUSE OF HOPE, INC IS A NON-PROFIT, DEPARTMENT OF CHILDREN AND FAMILIES (DCF) LICENSED RESIDENTIAL LEVEL II AND RESIDENTIAL LEVEL III FACILITIES. HOUSE OF HOPE (HOH) HAS A LICENSED BED CAPACITY OF 92 AND STEPPING STONES (SS) HAS A LICENSED BED CAPACITY OF 42.
 HOH/ SS HOLD THE MAXIMUM THREE-YEAR ACCREDITATION FROM CARF...THE REHABILITATION ACCREDITATION COMMISSION FOR THERAPEUTIC COMMUNITIES, INTEGRATED, AND AOD/MH (CRIMINAL JUSTICE) PROGRAMS.

PROGRAM DESCRIPTION:

HOH/SS IS ORGANIZED AS AN INTEGRATED ALCOHOL AND OTHER DRUGS/MENTAL HEALTH FACILITY, PROVIDING A COMBINATION OF ALCOHOL, OTHER DRUGS/ADDICTIONS AND C -OCCURRING DISORDERS.

4b (Code:) (Expenses \$ 1,215,642. including grants of \$) (Revenue \$)
 THE DEPARTMENT OF CORRECTIONS -
 TREATMENT PROGRAM IS A THREE TO EIGHT MONTHS, THERAPEUTIC COMMUNITY. THE PROGRAM CONSISTS OF THREE PHASES. THE INTENSIVE TREATMENT PHASE IS APPROXIMATELY EIGHT WEEKS, THE RE-ENTRY/EMPLOYMENT PHASE IS APPROXIMATELY FOUR MONTHS AND AFTERCARE IS SIX MONTH.
 ALTHOUGH THESE TIME FRAMES REPRESENT GUIDELINES, RESIDENTS MUST MEET TREATMENT GOALS IN ORDER TO PROGRESS FROM ONE LEVEL OF TREATMENT TO THE NEXT. DECISIONS ON MOVEMENT TO THE NEXT COMPONENT OF TREATMENT WILL BE MADE BY THE CLINICAL TEAM AS WELL AS INPUT FROM THE COMMUNITY. CURRENTLY WE ARE FUNDED FOR AT TOTAL OF 90 BEDS BY THE DEPARTMENT OF CORRECTIONS.
 RESIDENTIAL LEVEL II FOR DEPARTMENT OF CHILDREN AND FAMILIES IS A THREE

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

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

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

4e Total program service expenses **3,772,674.**

Form 990 (2021)

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 53		
b 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.	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**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 1a 9		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 8		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

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

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

Section C. Disclosure

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

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
SUSAN GLASSCOCK - 954-524-8989
908 SOUTHWEST 1ST STREET, FORT LAUDERDALE, FL 33312

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

[illegible]

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

[illegible]

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 ►

2

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

Form **990** (2021)

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	4,239,008.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	250,686.		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f		4,489,694.		
Program Service Revenue	2 a	PROGRAM FEES	Business Code 624100	28,761.	28,761.	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		28,761.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,676.		1,676.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real (ii) Personal			
	b	Less: rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b	Less: cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a			
	b	Less: direct expenses	8b			
	c	Net income or (loss) from fundraising events				
	9 a	Gross income from gaming activities. See Part IV, line 19	9a			
	b	Less: direct expenses	9b			
	c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	MISCELLANEOUS	Business Code 900099	28,326.		28,326.
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d		28,326.		
12	Total revenue. See instructions		4,548,457.	28,761.	0.	30,002.

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	482,271.	434,044.	33,759.	14,468.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,150,411.	1,035,370.	80,528.	34,513.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,233.	16,410.	1,276.	547.
9 Other employee benefits	240,481.	216,433.	16,834.	7,214.
10 Payroll taxes	131,426.	118,283.	9,200.	3,943.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	292,578.	263,320.	20,481.	8,777.
12 Advertising and promotion				
13 Office expenses				
14 Information technology	152,585.	137,327.	10,680.	4,578.
15 Royalties				
16 Occupancy	132,750.	119,474.	9,294.	3,982.
17 Travel	32,472.	29,226.	2,272.	974.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,395.	15,655.	1,218.	522.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	81,437.	73,293.	5,701.	2,443.
23 Insurance	152,651.	137,386.	10,685.	4,580.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	497,955.	448,159.	34,858.	14,938.
b FOOD AND SUPPLIES	320,116.	286,899.	23,251.	9,966.
c PROGRAM SUPPLIES	170,978.	159,799.	7,825.	3,354.
d OPERATING SUPPLIES AND	141,398.	123,379.	12,613.	5,406.
e All other expenses	176,726.	158,217.	12,957.	5,552.
25 Total functional expenses. Add lines 1 through 24e	4,191,863.	3,772,674.	293,432.	125,757.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,555,443.	1	1,069,825.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	434,196.	3	548,673.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	4,666.	8	3,520.
	9 Prepaid expenses and deferred charges	288,263.	9	312,526.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,585,992.		
	b Less: accumulated depreciation	10b 2,725,311.		
	11 Investments - publicly traded securities	834,897.	10c	860,681.
	12 Investments - other securities. See Part IV, line 11	1,393,928.	11	1,402,513.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	407,850.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,919,243.	15	294,837.	
Liabilities	17 Accounts payable and accrued expenses	184,835.	16	4,492,575.
	18 Grants payable		17	331,455.
	19 Deferred revenue	537,102.	18	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties	415,613.	23	
	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	66,348.	24	
	26 Total liabilities. Add lines 17 through 25	1,203,898.	25	82,408.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		26
27 Net assets without donor restrictions		3,574,848.	27	3,927,047.
28 Net assets with donor restrictions		140,497.	28	151,665.
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		3,715,345.	32	4,078,712.
33 Total liabilities and net assets/fund balances		4,919,243.	33	4,492,575.

Form 990 (2021)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,548,457.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,191,863.
3	Revenue less expenses. Subtract line 2 from line 1	3	356,594.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,715,345.
5	Net unrealized gains (losses) on investments	5	6,773.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,078,712.

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

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

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,217,989.	4,008,011.	4,467,051.	3,984,524.	4,489,694.	21,167,269.
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	4,217,989.	4,008,011.	4,467,051.	3,984,524.	4,489,694.	21,167,269.
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.						21,167,269.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	4,217,989.	4,008,011.	4,467,051.	3,984,524.	4,489,694.	21,167,269.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,323.		15,641.	2,311.	1,676.	26,951.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			73,687.	36,797.	28,326.	138,810.
11 Total support. Add lines 7 through 10						21,333,030.
12 Gross receipts from related activities, etc. (see instructions)					12	110,929.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	99.22	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.33	%
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			☐

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. 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 - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2021

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

Part VI

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

Name of organization	Employer identification number
THE HOUSE OF HOPE, INC.	23-7014595

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>100,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
THE HOUSE OF HOPE, INC.	23-7014595

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

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

Name of organization THE HOUSE OF HOPE, INC.	Employer identification number 23-7014595
--	---

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

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

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021**Open to Public Inspection****Name of the organization**

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule D (Form 990) 2021

132051 10-28-21

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		80,505.		80,505.
b Buildings		2,968,527.	2,721,874.	246,653.
c Leasehold improvements				
d Equipment		517,760.	3,437.	514,323.
e Other		19,200.		19,200.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				860,681.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) RESTRICTED CASH	83,138.
(2) DEPOSITS	490.
(3) OTHER RECEIVABLES	211,209.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	294,837.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CLIENT FUNDS	82,408.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	82,408.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☐

Schedule D (Form 990) 2021

**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" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

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.

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal blue or grey lines across its entire width. The lines are uniform in thickness and spacing, providing a template for handwriting practice or general note-taking. There are no margins, text, or other markings present on the page.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number
23-7014595

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MENTAL HEALTH ISSUES WHILE TRANSFORMING LIVES, FAMILIES AND
COMMUNITIES. HOUSE OF HOPE PROVIDES HOPE FOR THE FUTURE AND HEALING TO
THOSE IN NEED OF A SECOND CHANCE.

SINCE JANUARY 1969, HOUSE OF HOPE HAS PROVIDED HOPE AND HEALING TO MEN
AND WOMEN IN SOUTH FLORIDA WHO SUFFER FROM ADDICTION AND CO-OCCURRING
BEHAVIORAL HEALTH DISORDERS IN A LIFE-AFFIRMING, RESIDENTIAL SETTING.

HOUSE OF HOPE HELPS THESE INDIVIDUALS RETURN TO THE COMMUNITY WITH
KNOWLEDGE AND SKILLS NEEDED TO EMBRACE PERSONAL RESPONSIBILITY, RENEW
AND REBUILD FAMILY RELATIONSHIPS, MAINTAIN STABLE EMPLOYMENT, AND
DEVELOP CRITICAL RECOVERY SUPPORT SYSTEMS. HOUSE OF HOPE'S GOAL IS TO
RETURN RESIDENTS TO THE COMMUNITY AS VITAL, PRODUCTIVE AND
SELF-SUPPORTING CITIZENS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SINCE JANUARY 1969, HOUSE OF HOPE HAS PROVIDED HOPE AND HEALING TO MEN
AND WOMEN IN SOUTH FLORIDA WHO SUFFER FROM ADDICTION AND CO-OCCURRING
BEHAVIORAL HEALTH DISORDERS IN A LIFE-AFFIRMING, RESIDENTIAL SETTING.

HOUSE OF HOPE HELPS THESE INDIVIDUALS RETURN TO THE COMMUNITY WITH
KNOWLEDGE AND SKILLS NEEDED TO EMBRACE PERSONAL RESPONSIBILITY, RENEW
AND REBUILD FAMILY RELATIONSHIPS, MAINTAIN STABLE EMPLOYMENT, AND
DEVELOP CRITICAL RECOVERY SUPPORT SYSTEMS. HOUSE OF HOPE'S GOAL IS TO
RETURN RESIDENTS TO THE COMMUNITY AS VITAL, PRODUCTIVE AND
SELF-SUPPORTING CITIZENS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

SOME OF THE SERVICES PROVIDED:

A. COGNITIVE BEHAVIORAL THERAPY

B. SUBSTANCE ABUSE COUNSELING

C. FAMILY THERAPY

D. MEDICATION MANAGEMENT

E. VOCATIONAL ASSESSMENT/TRAINING

F. ADDICTION AND MENTAL ILLNESS EDUCATION

G. SELF-HELP/PEER SUPPORT GROUPS

SERVICES ARE DESIGNED AND IMPLEMENTED TO:

A. SUPPORT THE RECOVERY, HEALTH, OR WELL-BEING OF THE PERSONS AND/OR FAMILIES SERVED

B. ENHANCE THE QUALITY OF LIFE OF THE PERSONS SERVED

C. REDUCE SYMPTOMS OR NEEDS AND BUILD RESILIENCE

D. RESTORE AND/OR IMPROVE FUNCTIONING

E. SUPPORT THE INTEGRATION OF THE PERSONS SERVED INTO THE COMMUNITY

SERVICES ARE PROVIDED THROUGH A SEAMLESS SYSTEM OF CARE FOR ADULT MEN AND WOMEN (18+ YEARS OLD) WITH NEEDS IN ONE OR BOTH AREAS OR IDENTIFIED CO-OCCURRING DISORDERS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

TO SIX MONTH PROGRAM THAT IS MAINLY DESIGNED TO ADDRESS INDIVIDUALS WITH CO-OCCURRING DISORDERS. THE FRAMEWORK OF THIS PROGRAM IS SIMILAR TO THE DEPARTMENT OF CORRECTION PROGRAM BUT DEALS WITH INDIVIDUALS WITH BOTH MENTAL ILLNESS AND ADDICTION.

THIS PROGRAM HAS A PSYCHIATRIC OVERLAY OF SERVICES AS WELL AS CASE

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

MANAGEMENT TO INTEGRATE THE INDIVIDUAL INTO COMMUNITY SERVICES.

CURRENTLY WE ARE FUNDED FOR 27 BEDS BY THE DEPARTMENT OF CHILDREN AND FAMILIES.

FORM 990, PART VI, SECTION B, LINE 11B:

ORGANIZATION'S PROCESS TO REVIEW FORM 990 ALL BOARD MEMBERS PROVIDED WITH 990 FOR APPROVAL PRIOR TO MAILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ENFORCEMENT OF CONFLICTS POLICY CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION PROCESS FOR TOP OFFICIAL COMPENSATION DETERMINED BY THE BOARD OF DIRECTORS WITH COMPARABLE ENTITIES ON AN ANNUAL BASIS, ALSO BASED ON ANNUAL EVALUATION.

COMPENSATION PROCESS FOR OFFICERS EVALUATIONS ARE PREPARED ANNUALLY BY SUPERVISORS, BASED ON THIS PERFORMANCE EVALUATION SALARIES ARE ADJUSTED.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS DISCLOSURE EXPLANATION DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

**HOUSE OF HOPE
BUDGET
FOR PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

DETAILS	Proposed Budget July 2023- June 2024
Ordinary Income/Expense	\$
Income	
4301 · Program Fees	40,250.00
4308 · Misc. Income	4,862.00
4312 · Development	251,000.00
4316 · Donations - In - Kind	-
4317 · Department of Children & Family	3,047,000.00
4320 · Department Of Correction	893,452.00
4324 · Vending Machine	32,587.00
4325 · OP/IOP	
4328 · Other grants	
4329 · Broward Match	375,996.00
Total Income	4,645,147.00
Gross Profit	4,645,147.00
Expense	
6019 · Professional Fee	230,339.00
6027 · Room & Board Expense	
6300 · Board Fundraising Expense	
Total 6027 · Room & Board Expense	0.00
6042 · Programs	
6009 · Vehicles	17,773.00
6021 · Client Medications	10,000.00
6024 · Program Supplies	40,286.00
6026 · Program Expenses	71,109.00
6029 · Travel	4,368.00
6030 · Medical procedures and supplies	11,360.00
6059 · *Misc. Expense - COVID 19	
Total 6042 · Programs	154,896.00
6043 · Kitchen	
6000 · Food	247,783.00
Arc - Kitchen Staff	171,000.00
6001 · Kitchen Supplies	
Total 6043 · Kitchen	418,783.00
6044 · Occupancy	
6004 · Telephone	17,500.00
6005 · Electric	62,994.00
6007 · Water/Trash Collection	49,893.00
6008 · Utilities	38,542.00
Total 6044 · Occupancy	168,929.00
6045 · Insurance	
6031 · Insurance	252,783.98
6032 · Insurance - Directors & Officer	
Total 6045 · Insurance	252,783.98
6046 · Administration / Other	
6011 · Vending machine	23,962.00
6010 · Leased Equipment	8,778.00
6017 · Training	561.00
6018 · Office Supplies / Equipment	60,000.00
6023 · Fees & Licenses	19,694.00
6025 · Dues & Subscriptions	6,435.00
6028 · Postage	1,392.00
6036 · Depreciation	78,000.00

DETAILS	Proposed
	Budget July 2023- June 2024
6039 · Computer expenses	87,603.85
6200 · Bank Service Charges	479.00
6245 · Misc. Expense	2,893.00
6247 · Meeting Expenses	6,324.00
6999 · Marketing & Development	5,573.00
Total 6046 · Administration / Other	301,694.85
6047 · Payroll & related	
6016 · Health Insurance	100,028.00
6034 · Unemployment Tax	8,091.00
6035 · Workman's Comp	113,586.00
6052 · Payroll taxes	185,749.37
6240 · Administrative fees	8,530.00
6320 · Employee payment / bonus	686.00
6400 · Simple IRA	15,881.00
6560 · Payroll Expenses	2,493,455.80
Total 6047 · Payroll & related	2,926,007.17
6048 · General	
6002 · Supplies	1,714.00
6003 · Repairs & Maintenance	110,000.00
Total 6048 · General	111,714.00
6099 · Employee Recruitment	80,000.00
6330 · Employee Benefit	
6500 · Unposted Expenses	
Total Expense	4,645,147.00
Net Ordinary Income	0.00
Other Income/Expense	
Other Income	
4304 · Gain on Sale of Assets	-
4306 · Interest Income	-
Total Other Income	0.00
Other Expense	
5001 · Amortization of loan costs	
6037 · Mortgage Interest	
6040 · Interest Expense	
Renovation Expenses	
Total Other Expense	0.00
Net Other Income	0.00
Net Income	0.00

December 15, 2023

To the Board of Directors
The House of Hope, Inc.
908 SW 1st Street
Ft. Lauderdale, FL 33312

We have audited the financial statements of The House of Hope, Inc. (the "Organization") for the year ended June 30, 2023, and have issued our report thereon dated December 15, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 6, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- *Statement of Functional Expenses* – Management applied an allocation methodology of indirect expenditures derived from various assumptions (estimates) appearing reasonable under the current operating conditions of the Organization. This allocation methodology may be subject to change in future periods.
- Management's estimate of the provision for depreciation of property and equipment which is based on a straight-line basis over the assets estimated useful lives ranging from 3 to 30 years. The Organization's management has informed us that they use all relevant facts available to them to make the best judgment about the depreciation methods and estimated useful lives of capital assets.

Based on representations made by managements, it appears that these estimates are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements. A list of adjusting journal entries has been provided to management and is available upon request. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter which is dated December 15, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During our audit, we became aware of certain matters that have been communicated to management, and which are discussed in the Schedule of Findings and Responses, included in the Organization's annual financial statements dated December 15, 2023.

Other Matters

With respect to the Schedule of Expenditures of Federal Awards, Schedule of Other State Funding and Schedule of Local Financial Assistance accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of The House of Hope, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



KEEFE McCULLOUGH



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8012626190C-0	12/31/2019	12/31/2024	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

THE HOUSE OF HOPE INC
908 ARPEIKA ST
FORT LAUDERDALE FL 33312-1601

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.



The greatest gift in life is a second chance!

**HOUSE OF HOPE, INC.
2024 BOARD OF TRUSTEES**

PRESIDENT DON FUCIK
Deflegal, LLC

VICE PRESIDENT DANIEL SCHEVIS
Community Volunteer

SECRETARY & GENERAL COUNSEL ROBERT G. NICHOLS
Robert Nichols & Associates

TREASURER THOMAS J. CARR, III
TJ Carr & Company Consulting

GLORIA J. BATTLE
Community Volunteer

PAUL JAQUITH
Mental Health America of Southeast Florida

JOANNE RICHTER
Community Volunteer

TERRY SCOTT
Community Volunteer

Print**Contributions to Nonprofits "Donation Request" Application - Submission #1244****Date Submitted: 6/4/2024**

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbs-fl.gov.

Organization Information**Organization Name***

Woman's Club Lauderdale By The Sea

Address*

4411 West Tradewinds Avenue

City*

Lauderdale By The Sea

State*

Florida

Zip Code*

33308

Contact Person*

Linda Collins

Title*

President

Phone Number*

954-234-6662

Email*

lindacollins2007@aol.com

Federal Identification Number (FIN)*

30-0766461

DUNS*

17053120344003

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

000

Request Information**Project/Program Name***

Security and Maintenance

Requested Funding Amount*

\$7,000

Project/Program Details**Briefly describe your organization***

We are a 501(c)(3) nonprofit organization that donates to local charities. We are fortunate to have a membership of vibrant and talented women who gather together regularly to share friendship and interests in the community.

The governing board of the club is comprised of six members. The board's responsibilities include the month to month operations of the club and the upkeep and capital improvements necessary to maintain our clubhouse.

The Club's largest fundraiser is our annual Silver Tea and fashion show held in February at Jarvis Hall. This event requires the support and participation of the entire membership.

Explain the objectives of your project*

The project is to help with maintenance and security at our building. We use this for programs, meetings and events.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

No file chosen

Optional file upload.

Target Population**Define the target population for your project***

All Lauderdale By The Sea Residents, Volunteers and Womens Club Members.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation**Describe how you will evaluate the success of your project***

The success of the project will be measured by zero percent rate of mitigation and loss at the building.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*	Last Name*
Linda	Collins
Title*	Date*
President	6/4/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

Form 990 Return of Organization Exempt from Income Text*	Organization Annual Budget*
IRS 990 N.pdf	Budget 2023.pdf
Audited Financial Statement*	501(C)(3) Determination Letter*
Budget 2023.pdf	IRS 990 N.pdf

Board of Directors List*

Executive Board.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks or receipt. Organizations may apply for one donation per fiscal year.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUN 20 2014

THE WOMANS CLUB OF LAUDERDALE BY
THE SEA
4411 W TRADEWINDS AVE
LAUDERDALE BY THE, FL 33308-4464

Employer Identification Number:
30-0766461

DLN:
17053120344003

Contact Person: CUSTOMER SERVICE ID# 31954

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
April 30

Public Charity Status:
170(b)(1)(A)(vi)

Form 990 Required:
Yes

Effective Date of Exemption:
September 15, 2010

Contribution Deductibility:
Yes

Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947



Confirmation

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Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** THE WOMANS CLUB OF LAUDERDALE BY THE SEA
- **EIN:** 300766461
- **Tax Year:** 2023
- **Tax Year Start Date:** 01-01-2023
- **Tax Year End Date:** 12-31-2023
- **Submission ID:** 10065520241207778238
- **Filing Status Date:** 04-29-2024
- **Filing Status:** Pending

Note: Print a copy of this filing for your records. Once you leave this page, you will not be able to do so.

MANAGE FORM 990-N SUBMISSIONS

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2023

Open to Public Inspection

A For the 2023 Calendar year, or tax year beginning 2023-01-01 and ending 2023-12-31

B Check if available

- ☐ Terminated for Business
- ☒ Gross receipts are normally \$50,000 or less

C Name of Organization: THE WOMANS CLUB OFLAUDERDALE BY THE SEA4411 W Tradewinds Avenue,Lauderdale by the Sea, FL,US, 33308

D Employee Identification

Number 30-0766461

E Website:

F Name of Principal Officer: Linda Collins4411 W Tradewinds Avenue,Lauderdale by the Sea, FL,US, 33308

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

		Apr	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD
Fixed Expenses	Budget													
01 - Electricity	1650	138												138
02 - Exterminator	800													0
03 - Insurance	5100													0
04 - Cleaning	1000													0
05 - Water/Sewer	350	26												26
06 - Landscaping	400													0
07 - Bank Charges	420	35												35
08 - Charity	2800													0
09 - Luncheon	700													0
10 - Office/Post	500													0
11 - Silver Tea	1000													0
12 - Fire Maint.	100													0
13 - Routine Maint	5000													0
14 -House Supplies	350													0
15 - Special Events	500													0
16 -Installation	1000	909												909
17 - Sunshine	200	58												58

Variable Expenses

Capital Projects
Transfer to Reserve
Tues Refund

Total Expenses	21870	1108	0	0	0	0	0	0	0	0	0	0	0	1108
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Loss Through Events

In Out Balance
Installation
Adopt-a-Family
Special Events
Account Transfers

		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD
Income	Budget													
01 - Bridge	2000	287												287
02 - Dues	5500	1400												1400
03 - Silver Tea	5000	700												700
04 - Luncheons														0
05 - Raffles	700	150												150
06 - Special Events	1000													0
07 - Installation	1000	495												495
08 - Misc - Gifts														0
09 - Bunko	100	15												15
														0
Total Income	15300	3047	0	0	0	0	0	0	0	0	0	0	0	3047

Account Balances

Reserve Account 6635

CD	20000
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Reserve Expense

301 Improvement	
302 Repair	
303 Other	

Reserve Income

101 Transfer	
102 Gifts	
103 Other	
104 Garage Sale	2015

		Apr	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD
Fixed Expenses														
	Budget													
01 - Electricity	1650	138												138
02 - Exterminator	800													0
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15 - Special Events	500													0
16 -Installation	1000	909												909
17 - Sunshine	200	58												58

Variable Expenses

Capital Projects
Transfer to Reserve
Tues Refund

Total Expenses	21870	1108	0	0	0	0	0	0	0	0	0	0	0	1108
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Pass Through Events

In Out Balance
Installation
Adopt-a-Family
Special Events
Account Transfers

		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD
Income	Budget													
01 - Bridge	2000	287												287
02 - Dues	5500	1400												1400
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08 - Misc - Gifts														0
09 - Bunko	100	15												15
														0
Total Income	15300	3047	0	0	0	0	0	0	0	0	0	0	0	3047

Account Balances

Reserve Account 6635

CD 20000

Reserve Expense

- 301 Improvement
- 302 Repair
- 303 Other

Reserve Income

- 101 Transfer
- 102 Gifts
- 103 Other
- 104 Garage Sale 2015

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUN 20 2014

THE WOMANS CLUB OF LAUDERDALE BY
THE SEA
4411 W TRADEWINDS AVE
LAUDERDALE BY THE, FL 33308-4464

Employer Identification Number:
30-0766461

DLN:
17053120344003

Contact Person:
CUSTOMER SERVICE ID# 31954

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
April 30

Public Charity Status:
170(b)(1)(A)(vi)

Form 990 Required:
Yes

Effective Date of Exemption:
September 15, 2010

Contribution Deductibility:
Yes

Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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Sincerely,



Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947



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Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** THE WOMANS CLUB OF LAUDERDALE BY THE SEA
- **EIN:** 300766461
- **Tax Year:** 2023
- **Tax Year Start Date:** 01-01-2023
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- **Submission ID:** 10065520241207778238
- **Filing Status Date:** 04-29-2024
- **Filing Status:** Pending

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MANAGE FORM 990-N SUBMISSIONS

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2023

Open to Public Inspection

A For the 2023 Calendar year, or tax year beginning **2023-01-01** and ending **2023-12-31****B** Check if available

- ☐ Terminated for Business
☒ Gross receipts are normally \$50,000 or less

C Name of Organization: THE WOMANS CLUB OFLAUDERDALE BY THE SEA4411 W Tradewinds Avenue,Lauderdale by the Sea, FL,US, 33308**D** Employee IdentificationNumber 30-0766461**E** Website:**F** Name of Principal Officer: Linda Collins4411 W Tradewinds Avenue,Lauderdale by the Sea, FL,US, 33308

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EXECUTIVE BOARD

President	Linda Collins
1st Vice President (Membership/Yearbook)	Mary Wolf
2nd Vice President (Programs)	Karen Firth
Recording Secretary (Meeting Minutes)	Tari Pasquale
Corresponding Secretary (Newsletters, website)	Kathy Lipthay
Treasurer	Corinne Smith

Contributions to Nonprofits "Donation Request" Application - Submission #1200

Date Submitted: 5/8/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town's residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbs-fl.gov.

Organization Information

Organization Name*

Women In Distress of Broward County, Inc.

Address*

P.O. Box 50187

City*

Lighthouse Point

State*

FL

Zip Code*

33074

Contact Person*

Susan Evans

Title*

Grants Manager

Phone Number*

954-760-9800

Email*

grants@womenindistress.org

Federal Identification Number (FIN)*

59-1592524

DUNS*

096089552SFU

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

P43 - Family Violence Shelters

Request Information

Project/Program Name*

Emergency Shelter and Support Services for Lauderdale-By-The-Sea Domestic Violence Victims

Requested Funding Amount*

\$5,000

Project/Program Details

Briefly describe your organization*

Women In Distress has been at the forefront of the Domestic Violence Movement since our founding in 1974, providing a voice to the often-silent epidemic of intimate partner and family violence as the leading domestic violence (DV) organization in Broward County. Our mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy. WID is one of 40 domestic violence centers certified by the State of Florida Department of Children and Families (DCF) to provide temporary emergency shelter, crisis intervention, and support services to adult victims/survivors of domestic abuse and their children 24 hours a day, 7-days a week. Women In Distress' service area encompasses all of Broward County, FL, making WID a vital part of the social safety net for individuals and families from Lauderdale-By-The-Sea (LBTS) whose lives have been torn apart by domestic abuse. Women In Distress is also accredited by the national Council of Accreditation (COA), the preeminent accrediting agency for child welfare, behavioral health and community-based social service nonprofits.

WID's comprehensive array of programs and services are accessible at no charge to adult victims of domestic violence and their children. Our services include:

- 24-hour crisis hotline assistance—the gateway to accessing most WID services
- Temporary emergency shelter with a 136-bed (and 8 cribs) capacity, among the largest of State certified domestic violence shelters in Florida
- Onsite pet shelter and access to free veterinarian care by the Humane Society of Broward County, a service offered by only 18% of DV shelters nationwide
- Advocacy services, including lethality risk assessments, safety planning, basic needs assessments, information and referral/linkage, counseling and case management
- A range of evidence-based, therapy services for adults, children (newborn-17), families and groups
- Legal counsel and/or representation to file for injunctions for protection (restraining orders)
- Onsite child care to enable survivors to leave their child in a professionally supervised, secure setting while they seek or maintain employment, look for housing, go to court to obtain an injunction for protection, or participate in WID services
- Basic health assessments, routine vaccinations, and HIV counseling and testing on WID's main campus, as well referrals to medical, dental, and vision healthcare providers in the community
- Outreach services (i.e., advocacy, counseling, therapy, support groups, etc.) for victims/survivors and children who have transitioned out of WID's emergency shelter and into the community as well as for survivors and families not needing shelter but seek services to promote continued healing and improvement in their day-to-day functioning
- Economic empowerment services (financial literacy, career planning, etc.)
- Expert DV and teen dating violence (TDV) prevention education for teens (11-17), professionals (i.e., law enforcement, healthcare, etc.), and general community
- Limited financial assistance to access basic resources (housing, transportation, etc.)

Last fiscal year, Women In Distress served 2,494 adult and child survivors of domestic abuse in Broward County and set an historic milestone by providing 46,865 nights of safe shelter.

Explain the objectives of your project*

Women In Distress respectfully requests a charitable donation of \$5,000 from Lauderdale-By-The-Sea (LBTS) to help ensure that emergency shelter and crisis intervention services remain accessible in the coming fiscal year to LBTS residents who are affected by domestic violence abuse. WID never charges victims for services provided. One-hundred percent of our revenue for programs and operating costs is generated through charitable grants and donations, special events, and net sales proceeds from our thrift store. Last fiscal year, 87 cents of every dollar in revenue raised went directly to the cost of programs and services for domestic violence victims and their families.

WID's primary goal is to empower adult victims of domestic violence and their children to live self-determined lives free of abuse and fear. The objectives of our programs and services are to help DV survivors:

- Recover from the traumatic effects of abuse in a safe environment
- Learn about the dynamics of power, control and the difference between healthy and unhealthy relationships
- Become knowledgeable about the services and resources available to them
- Gain long-term independence and economic self-sufficiency through job-readiness programs, identifying safe housing and researching affordable childcare options
- Recognize the impact that domestic violence has on children and ultimately stop, or significantly reduce, the cycle of violence in future generations
- Learn effective ways to communicate with their family and cope with the effects of the abuse

On average, it takes a survivor 7 times to successfully exit an abusive relationship. The decision to leave an abuser is the most difficult—and oftentimes most dangerous—decision a victim can make. The 24-crisis hotline (954-761-1133) is the first point of contact victims have with WID and can be the first time that they disclose information regarding domestic abuse to anyone. The hotline operates 24-hours a day, 365 days a year to provide around-the-clock emergency intervention, counseling, safety planning, advocacy, referrals, and information on available services. WID's hotline is consistently among Florida's shelters receiving the most calls annually. In addition, WID developed and published the first Statewide Hotline Manual in best practices for domestic violence hotlines. This required a tremendous investment of time and resources to develop, edit and publish this important resource for Florida's 40 State certified domestic violence centers that operate a 24-hour crisis hotline.

When victims and their children need to escape a dangerous situation and have no other place to go, Women In Distress arranges for transportation to our emergency shelter—a haven where healing can begin. The location of WID's secure shelter is kept anonymous and never advertised. Many victims arrive with nothing but the clothing on their back and their children in their arms. All survivors receive a welcome duffel bag upon arrival that contains essential items that many of us take for granted, including toiletries and hygiene items, socks and underwear, and toys for children of all ages. Individuals and families receive temporary shelter and services for 45 to 120 days within our anonymous, secure communal shelter environment. With 132 beds and 8 cribs, we operate the largest DV shelter in Florida. The average length of stay increased from 57 nights to 88 nights in the shelter.

Survivors are assigned an advocate who assesses their basic needs and lethality risk, develops individualized safety plans, and helps them to set self-determined goals for their future. WID also works with survivors to find permanent housing (quite challenging in Broward's severely cost-burdened market), obtain affordable childcare, and find and maintain gainful employment sufficient to achieving economic self-sufficiency. Our trauma-informed therapists are available to help adults and children process their trauma and improve their daily functioning. Our therapists are trained in evidence-based modalities, including Eye Movement Desensitization & Reprocessing (EMDR) therapy that is highly effective with trauma survivors of all ages. We are adding therapeutic drumming and family adventure therapy to the therapeutic modalities we offer. In addition, WID is expanding our partnerships with community providers of healthcare and will soon begin offering basic health and dental screenings onsite for survivors at our Jim and Jan Family Center in Deerfield Beach.

The road to self-sufficiency and violence-free lives does not stop when survivors leave the shelter. Women In Distress continues to work with survivors after their transition to the community and encourages them to continue participation in advocacy, counseling, and therapy services through our Outreach (non-residential) Program. Outreach also serves survivors and their families who may have a safe home but need supportive services such as referrals for affordable healthcare or employment assistance. Many of these services are available in person at WID's Jim and Jan Moran Family Center in Deerfield Beach. Additionally, some services are accessible by phone or virtually. WID has limited co-located Outreach services available to residents of Pompano Beach and other Broward municipalities at the following locations:

- State of Florida Department of Children and Families Child Protective Investigations Office
1415 NW 62nd Street, Pompano Beach, FL 33309
- ChildNet (child welfare advocacy services)
1100 W. McNab Rd., Pompano Beach, FL 33309
- Broward County Main Courthouse
201 SE 6th Street, Pompano Beach, FL 33301
- Holy Cross HealthPlex
1000 NE 56th Street, Pompano Beach, FL 33334

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

2022.pdf

Optional file upload.

Target Population

Define the target population for your project*

WID addresses the urgent need to provide victims with safe shelter, support services and help accessing essential resources as they attempt to rebuild their lives torn apart by abuse. Defined as a pattern of abusive behavior in any relationship, domestic violence (DV) or intimate partner violence (IPV) is a serious public health problem that cuts across all demographic boundaries. In Florida, 38% of women and 29% of men will be a victim of abuse (physical, sexual, and/or stalking) during their lifetime (National Coalition Against Domestic Violence, 2022). Broward County ranks among Florida's counties with the highest number of DV-related law enforcement reports, according to the last published report by the Florida Department of Law Enforcement (2020 Uniform Crime Statistics Report). The rate of DV is likely much higher, however, as only half of victims contact the police (National Crime Victimization Survey).

Domestic abuse "may involve years of emotional and psychological trauma and physical injuries that become more severe or occur more frequently over time," (Office of Justice Programs, 2020). DV may involve physical, mental, emotional, and/or financial abuse that profoundly affects the victim's health and the health of children who are exposed to violence (National Coalition Against Domestic Violence). Even when children don't witness the abuse taking place, they usually know it's happening. Children exposed to DV—directly or indirectly—are at increased risk of developing life-long physical, mental, and behavioral issues including anxiety, substance abuse, depression, early pregnancy, suicide attempts and aggression toward peers. Without intervention, children who grow up with family violence are likely to be revictimized or, worse yet, become abusers in adulthood.

Survivors are often cut off from family, support networks and financial resources by their abusers, making it more difficult to leave, especially when children are involved. Financial abuse is a powerful tactic used by 99% of perpetrators to dominate and control their abuse victim. In addition, DV victims in Broward County face another significant barrier that often forces them to stay in an abusive—and potentially lethal—relationship: the unprecedented lack of affordable housing in our community. For those survivors who take the courageous step to flee an abusive relationship, without financial resources or support networks to turn to, the majority become homeless. DV is the direct cause of homelessness in 57% of all homeless women surveyed in the United States (National Center on Family Homelessness, 2013). Individual adults and families who are fleeing or attempting to flee an abusive relationship and lack safe housing or the resources to obtain housing meet the U.S. Department of Housing and Development's Category 4 definition of homelessness and are presumed low-moderate income (80% or below the area median income).

In fiscal year 2023, WID served two (2) victims of abuse who were LBTS residents. They received 34 hours of advocacy and therapy services valued at \$84 per hour for a total of \$2,856. Over the coming year, WID estimates we will serve 3 or more residents of Lauderdale-By-The-Sea. Victims and their children are eligible for services at WID no matter their age, gender identity, race, sexual orientation, religion, mental or physical disability, veteran or military status, immigration status, language, or income status. Please note, survivors are not required to disclose where they live to be eligible for services, and we may serve people who vacation, work, or live for a portion of the year in LBTS.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

WID will measure impact achieved using the following goals and outcome measures:

Goal 1: Victims/survivors will be provided with safe shelter from their abuser and have individualized safety plans for them and their children while they stay in Emergency Shelter. Outcome 1a: At least 90% of adult victims in shelter for at least 72 hours shall complete a family safety plan for themselves and children (if applicable). Outcome 1b: At least 90% of adult victims who have participated in 2 or more sessions through WID's Outreach Department (non-residential support services) will complete a safety plan for themselves and/or their children.

Goal 2: Survivors will have the opportunity to participate in critical services such as support groups, individual and group therapy, children's services, transitional support, legal assistance, job and housing assistance, and family enrichment programming.

Outcome 2: All services will be available to survivors who are in shelter and/or those receiving services through the Outreach Department. These may include, but not be limited to support groups, counseling and therapy, children's services, legal help to file for an injunction for protection, job and housing assistance, onsite child care, veterinary services (for survivors in shelter with pets).

Goal 3: Provide survivors with basic essential items while they live in the shelter.

Outcome 3: Survivors served in shelter and/or WID's Outreach Department will be provided with pre-paid gas cards, bus passes, pre-paid food cards, and/or critical household and family items including baby care (diapers, formula, cribs strollers, etc.), bed linens, towels, pillows, and/or similar items.

Women In Distress utilizes a participant (DV survivor served by WID) management system that tracks and maintains participant records. This is the database used by the 40 State certified DV centers in Florida and in other states. Advocates log activities conducted with participants into the database, including the creation of safety plans, individual counseling/advocacy sessions, and support group sessions. Reports are then submitted monthly to WID's Director of Residential Services, Director of Outreach Services, the Compliance Manager and Chief Operating Officer who monitor all outcomes to ensure goals are being met and that all grant deliverables outlined in funding agreements are completed and reported.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

: Choose File No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Linda

Last Name*

Parker

Title*

President and CEO

Date*

05/08/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@lbts-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***

WOMEN IN DISTRESS IRS 990 FY 2021 - 2022.pdf

Organization Annual Budget*

WID - 2023-2024 ORGANIZATIONAL BUDGET.pdf

Audited Financial Statement*

WID 2022-2023 Audited Financials.pdf

501(C)(3) Determination Letter*

WID 2024 IRS 501c3 Determination Letter.pdf

Board of Directors List*

WID Board of Directors.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.

Annual Impact Report FY 2022/2023

**Shattering the myths of abuse and
empowering survivors of domestic
violence to reclaim their freedom**

Women In Distress of Broward County



Total Served
2,494



46,865

**A record number
of bed nights**

15,756

**Advocacy, counseling,
and therapy hours**



10,315

**Community
members received
Education & Prevention
training**



**Percentage of
police reports
classified as high
lethality increased
from 30% to 66%**



**Over 240 children
received free & safe
childcare in the first
6 months of the
Children's Enrichment
Center being open**

Survivors with children can access no cost, dependable childcare at the Children's Enrichment Center (CEC) on our secure campus. The CEC serves as a protective resource for children whose parents need to go to a job interview, attend a court hearing, look for housing, or attend WID services on campus – essential steps in healing from the trauma of abuse and building self-sufficiency and long-term stability.

Letter from Board Chair & CEO *Women In Distress of Broward County*

Domestic violence continues to cast a persistent shadow over our community. While the effects of the pandemic recede, the lasting impact on domestic violence endures. In the past year, we provided a record number of emergency shelter nights, and saw an alarming increase in cases where domestic violence was deemed to have a "high likelihood for lethality." The service statistics within this Annual Report serve as a stark testament to the ever-growing need within our community. In these trying times, **victims face even greater hurdles as they endeavor to secure their freedom and safety, while grappling with additional stressors such as rising housing costs and inflation.**

As we approach our 50th year of service, we look back at our modest beginnings – a four-bedroom shelter in 1974. Today, we have developed into one of the largest domestic violence agencies in the nation, featuring a 136-bed shelter that welcomes all, including victims' pets. Our commitment mirrors the inclusive spirit of our community, as we serve victims without regard to status, race, age, religion, or gender, challenging misconceptions about survivors and the gravity of domestic violence. At Women In Distress (WID), we stand steadfast, expanding our efforts to support all survivors and addressing their diverse needs. However, we cannot do this alone; it is the support and dedication of our community that makes our work possible.

Your unwavering support is the driving force behind our work. It enables us to provide year-round emergency shelter, respond to crisis hotline calls every two minutes, provide thousands of counseling sessions, protect survivors with restraining orders, and drive lasting change within our community. Our vision extends beyond crisis intervention; we envision a world where survivors not only escape crisis but also emerge stronger than ever, reclaiming their power.

At WID, our resolute spirit is guided by dedicated volunteer Boards of Directors and Trustees who ensure that WID is equipped to confront the challenges that lie ahead. In the face of an affordable housing crisis in South Florida, an economic climate that erodes market earnings, and the perpetual challenge of recruiting and retaining essential personnel to support victims of domestic violence, our determination remains unwavering.

Our Mission
**is to stop domestic violence abuse
for everyone through intervention,
education, and advocacy.**



While WID has expanded its services to assist survivors, the blight of domestic violence remains obstinately resistant. We are faced with a disheartening reality – the numbers of those affected by domestic violence show no sign of decreasing, even as the domestic violence awareness movement gains momentum. Despite the rising resources available for victims of domestic violence, the barriers to freedom persist, and in some cases, they become even more formidable. Despite these disheartening statistics, our optimism remains unwavering. WID steadfastly believes in a world free from domestic violence. Our commitment to **ending the cycle of domestic violence abuse for everyone** through education, intervention, and advocacy is stronger than ever, thanks to the support of our community.

We extend our heartfelt gratitude to all those who have invested in our mission, contributing to a year of unparalleled success. It is our honor to stand shoulder to shoulder with partners like you, ardent advocates for the needs of our community. **Together, we exemplify the enduring power of resilience, as we strive to help every survivor reclaim their power and find freedom and safety.**



Linda L. Parker

Linda L. Parker, Ph.D.
President and CEO



Sean Riley

Sean Riley
Chair Board of Directors

You don't know me but you saved my life.

After enduring years of abuse in every form imaginable, I reached a breaking point that almost cost me my life. It was at that desperate juncture that I found my way to Women In Distress.

The journey from victim to survivor is an arduous one, and I could not have made it without your support, and WID's compassionate and dedicated team. The shelter provided me with a safe haven, shielding me from the physical and emotional torment I had endured for far too long. The counselors and support groups offered me a lifeline to begin the process of healing, and the legal advocacy team helped me to navigate the complex legal path towards justice and freedom.

The overwhelming support I received from Women In Distress not only helped me regain my physical and emotional strength but also gave me something more precious – the belief that I was worth saving and that I had the potential to rebuild my life.

Today, I stand as a survivor, not a victim.

Thank you from the bottom of my heart for being my beacon of hope during my darkest hours, and helping me see my authentic self, free from the lies my abuser once told me.

– Ann

87¢ of Every Dollar
raised went back to programs
and services to heal survivors.



**A key measure in our highest possible
4-star Charity Navigator rating**



Revenue	\$9,992,678
Government Grants	\$6,186,937
Gifts/Corporate/ Foundations	\$1,604,512
Thrift Store/In-Kind	\$1,496,294
Investment Earnings	\$117,489
Special Events	\$587,179
Other	\$267

Expenses	\$10,447,921
Programs	\$9,000,816
General Fundraising	\$816,434
Management General	\$630,671



Our Impact Partners

Our community is a source of strength and safety for survivors. Support from our community leaders and Impact Partners is critical to keeping families safe from domestic violence.

Bank of America	Leo Goodwin Foundation
Broward County	Memorial Healthcare System
Colony West	Nova Southeastern University
Women's Golf Group	Paul Palank Memorial Foundation
The Community Foundation of Broward	Publix Super Markets Charities
Florida Department of Children and Families	Sun Capital Partners
Donnah's Fund	The Tate Family Foundation
The Frederick A. DeLuca Foundation, Inc.	Fund of the Community Foundation of Broward
Fritch Foundation	The Thomas Family Foundation
Hal Herman Children's Fund	The Topfer Family Foundation
Holman	UKG
Holy Cross	Wells Fargo
The Jim Moran Foundation	
JM Family Enterprises	
The Kelsey Group	

In Honor and In Memory Gifts

In Honor

Abe & Archer Adler
Alyson Adler
All DV Survivors
Donna Mazzarella
Catalina Avalos
Maria Soldani
Hanna Bonta / Jan Kirkland
CustomInk, LLC
Sara Burns
Frances Delinko
Billie Grieb
Ina M. Higgs
Sara Hanson
Carmel P. Hartnett
Hal Herman
Rachel Fu
Linda Logue
Jeffrey & Marisa Metcalf
Karen Miller
Karen E. Skidmore
Lois Herman
Cindy K. Bibliowicz
Sandra Driscoll
Gary Fioretti
Rachel Fu
Elizabeth Gravely
Janet F. Jones
Linda Logue
C. Gary Lopez
Jeffrey & Marisa Metcalf
Karen Miller
Robert P. O'Rork
Janet M. Periwitz
Sheila Prager
Mary A. Riedel
Audrey Ring
Jeffrey Rosenthal
Mindy Schlosberg
Dawn C. Seay
Karen E. Skidmore
William Sowers
Lloyd Weinberger
Network for Good
The Bimbets
Humanity
Ivanna Nobile
Bridget King
Treeline Bamboo Partners
Brody Levin
Michael Aptman
Dorothy Locke
Lewis C. Panozzo
Lindsey Malpica
Frances Delinko

Mary Riedel
Monica D. Wesolowski
Tracy & Andrew Robinson
Richard Maser
Violet Taylor
Emily Daniels
Kathy Zanoff
Michele B. Davis
Ellen Zuckin
Cheryl Kelberg

In Memory

Joan Bakst
Harold Herman
Margaret Joan Barber
Tye E. Barber
Adriana Bastos
Kent Joris
Juliette Beer
Sean Dugan
Beverly Breen
Elizabeth Weatherstone
Myrna Buckler
Martha Filipic
Christine Jones-Leavy
Linda Kovalesky-McLaine
Jane Sheinfeld
Colby Srsic
Salvator Woyciesjes
Connie
Laurie Riley
Joanne Delizza
Warren Gough
Lauren D. Johnson
Sara Jane Drescher
Michael Aptman
Beth Aronson
David S. Bamberger
Pamela J. Barlow
Bryna F. Bell
Roger Bennett
Cindy K. Bibliowicz
Sandra S. Burman
Alice Clements
Harvey P. Cohen
Tatum Coraccio
Larry Denerstein
Susan Evans
Barbara Falk
Barbara Feinberg
Julie R. Fields
Gig Gersh
Christine Goldman
Sasha Goldsmith
Josephine Gon
Alan Greenberg

Linda Halperin
Lorraine Hazan
Frederick S. Herold
Ken Hoder
Melvyn Hodis
Betsy B. Hurwitz
Holly Inabinet
Staci L. Jacobs
Lisa Jaffe
Susan Kanter
Lynn Korn
Judy Laurens
Judith Layton
Norman Lefkowitz
Monica Lemelman
Helen Lessner
Karen Levin
Jill Lewis
Karyn Likerman
Kenneth Madoff
Abby Maslow
Christine McKenney
Tamar Meirson
Jeffrey & Marisa Metcalf
Ken Oliver
Robert P. O'Rork
Michael Palumbo
Joel Patterson
Dennis H. Paul
Jerry Petasnick
Beth Hodis Pollack
Joyce C. Portnoy
Leon J. Ravvin
Ursula Reiner
Mary A. Riedel
Beverly M. Roberts
Joan Rosa
Barbara Schlossman
Joy Schnabolk
Virginia Schroder
Jacqueline Schuster
Susie Schwartzfarb
Barbara A. Sheer
Judy F. Smith
Frances Swirsky
Lisa Toussaint
Norman Tunkel
Charlene H. Walner
Jerome Wilson
Barbara Wittner
Julie Yahoy
California Community Foundation
Your Travel Experience, Inc.
The Weinstein Mitzvah Foundation, Inc.

Casey Dutro
Susan Kopp
Dorothy Firlit
Tanya M. Firlit
Dolly Flebotte
Laurence Stern
George Gillman
Tamika Williams-Gillham
Carl & Cynthia Goldman
Fanafi Family Fund
Consuelo Holt
Nori Carter
Leah Jacobs
Barbara Gross
Janet Gross
Joyce Lichtenstein
Elaine Wisler
Juliana
Denise Mocer
Marcia Kosofsky
Steven Kosofsky
Robert R. Krilich, Sr.
Donna Krilich
Patti Liebowitz
Suzanne Klimek
Pamela Palumbo
Candace Logan Pond
Ryan O'Donnell
Kim Marjenhoff
Patricia Kinne
Nicole McEwen
Greg McGowan
Rosemarie Maschella
Jim Unruh
Kellie Matus
Lillian Haywood
Carol Mertivier
Edith Hoppe
Joan Omana
Maureen Atkins
Robert Burns
Jennifer Ilowiecki
Jennifer Kim
Brad McCoy
Carlos Ortega
Maggie Pearl
IMPACT Outdoor Advertising
Kathryn Sheehy-Anderson
Pam Lanzi
Mother Sinclair
Maria A. Rivadeneira
Don Thiel
Maria Cornelius
Donnah Winger & Sara
Jane Drescher
Manuel Garmizo



Women In Distress of Broward County
24-Hour Crisis Line 954.761.1133 • widbroward.org

TTY/TDD 711 • Office: 954.760.9800 • Fax: 954.832.9487 • P.O. Box 50187, Lighthouse Point, FL 33074

Executive Committee | Sean Riley UBS Financial Services, Chair • Amanda Pires Wells Fargo Bank, Vice Chair • Angela Kelsey The Kelsey Group, 2nd Vice Chair • Drew Saito Locality Bank, Treasurer
Carla Lowry, Esq. Lowry at Law, Secretary • Billie Grieb Community Volunteer, Past Chair • Linda L. Parker, Ph.D. President & CEO

Board of Directors | Marilyn Camerota Memorial Healthcare System • Michelle Claverol BBX Capital • Stephanie J. Coker Broward Sheriff's Office • Linda Garrett Community Volunteer
Maria K. Guttuso JM&A Group • Paul Leikert Community Volunteer • Julissa Merette, BS, MAA Broward Health • Beatriz "BJ" Prillaman Community Volunteer • Marla Schaefer Sarabi Family Office
Phyllis Thomas The Thomas Family Foundation • Jill A. Wallace-Ross, D.O. Nova Southeastern University

Board of Trustees | Beatriz "BJ" Prillaman Community Volunteer, Chair • Dr. Richard Bernstein Broward College • Anne Chervony Risk Management Services, LLC • Joanne Gaines Centennial Bank
Kathleen Grace, CFP Fiduciary Family Office, LLC • Lois Herman Community Volunteer • Cynthia Imperato CGI Consultants • Emily Jaffe Rewards Network • Lindsay Malpica Posh Homes Team
Karen Sylvester JM Family Enterprises • Judith Thiel Philanthropist • Josette Van Putten Community Volunteer

Please remember WID in your will and estate planning.



Women IN Distress of Broward County, Inc
P.O. Box 50187
Lighthouse Point, FL 33074

Women IN Distress of Broward County, Inc:

Enclosed is the 2021 Exempt Organization return, as follows...

2021 Form 990

Instructions for filing the above form are furnished for easy reference. Your copy should be retained for your files.

Very truly yours,

Martha Parker, CPA

Martha G. Parker

Filing Instructions

Prepared for:

WOMEN IN DISTRESS OF BROWARD COUNTY,
P.O. BOX 50187
lighthouse point, FL 33074

Prepared by:

KEEFE, McCULLOUGH & CO., LLP, C.P.A.'
6550 N FEDERAL HIGHWAY, SUITE 410
FT. LAUDERDALE, FL 33308

2021 FORM 990

Electronic Filing:

This return has qualified for electronic filing. The return has been transmitted electronically to the IRS and no further action is required.

EXTENDED TO MAY 15, 2023

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**WOMEN IN DISTRESS OF BROWARD COUNTY, INC**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

P.O. BOX 50187

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

LIGHTHOUSE POINT, FL 33074**F** Name and address of principal officer: **LINDA L. PARKER, PH.D****SAME AS C ABOVE****D** Employer identification number**59-1592524****E** Telephone number**954-760-9800****G** Gross receipts \$ **8,814,870.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.WOMENINDISTRESS.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1974** **M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO STOP DOMESTIC VIOLENCE ABUSE FOR EVERYONE (SAFE) THROUGH INTERVENTION, EDUCATION AND ADVOCACY.
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 18
	4	Number of independent voting members of the governing body (Part VI, line 1b) 18
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a) 136
	6	Total number of volunteers (estimate if necessary) 214
	7 a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 8,238,677.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 15,595.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 80,067.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 8,334,339.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 308,166.
Expenses	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) 4,609,964.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 636,764.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,403,492.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 7,321,622.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 1,012,717.
	20	Total assets (Part X, line 16) 13,663,360.
	21	Total liabilities (Part X, line 26) 1,963,022.
	22	Net assets or fund balances. Subtract line 21 from line 20 11,700,338.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	LINDA L. PARKER, PH.D, PRESIDENT AND CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name MARTHA G. PARKER	Preparer's signature MARTHA G. PARKER	Date 05/15/23	Check if self-employed ☐	PTIN P02266097
	Firm's name KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S	Firm's EIN 59-1363792	Firm's address 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308		
Phone no. 954-771-0896					

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	WOMEN IN DISTRESS OF BROWARD COUNTY, INC	59-1592524
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	P.O. BOX 50187	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	LIGHTHOUSE POINT, FL 33074	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

GISELE GELIN

- The books are in the care of ► **P.O. BOX 50187 - LIGHTHOUSE POINT, FL 33074**

Telephone No. ► **954-760-9800**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐ **_____** ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **_____**. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X**1** Briefly describe the organization's mission:

TO STOP DOMESTIC VIOLENCE ABUSE FOR EVERYONE THROUGH INTERVENTION, EDUCATION AND ADVOCACY. THE ORGANIZATION IS THE ONLY STATE OF FLORIDA CERTIFIED DOMESTIC VIOLENCE CENTER IN BROWARD COUNTY. THE ORGANIZATION PROVIDES A WIDE ARRAY OF SERVICES WHICH INCLUDES

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 \$ 2,145,454. including grants of \$ 123,665.) (Revenue \$)

RESIDENTIAL SERVICES - TO PROVIDE SAFE TEMPORARY EMERGENCY HOUSING FOR VICTIMS OF DOMESTIC VIOLENCE, THEIR DEPENDENTS AND PETS. THE EMERGENCY SHELTER HAS A CAPACITY OF UP TO 132 BEDS. SUPPORTIVE SERVICES ARE ALSO AVAILABLE AT THE SHELTER, INCLUDING INDIVIDUAL AND GROUP COUNSELING SESSIONS ON THE DYNAMICS OF DOMESTIC VIOLENCE, ADVOCACY, CRISIS COUNSELING AND REFERRALS. IN ADDITION, THE PROGRAM ALSO PROVIDES FOOD, CLOTHING, CHILD CARE ASSISTANCE AND OTHER SERVICES. RESPITE SERVICES ARE AVAILABLE TO SUPERVISE CHILDREN WHILE THE PARENT/GUARDIAN IS RECEIVING SERVICES. FAMILY OUTINGS AND ACTIVITIES ARE ALSO OFFERED OCCASIONALLY. SERVICES ARE OBTAINED THROUGH THE 24-HOUR CRISIS LINE.

4b (Code:) (Expenses \$ 2,734,253. including grants of \$ 122,727.) (Revenue \$)

OUTREACH SERVICES - TO PROVIDE VICTIMS OF DOMESTIC VIOLENCE AND THEIR DEPENDENTS WITH SUPPORT COUNSELING ON THE DYNAMICS OF DOMESTIC VIOLENCE, CRISIS COUNSELING, AND ENGAGING IN OTHER SUPPORTIVE ACTIVITIES AS APPROPRIATE. DOMESTIC VIOLENCE VICTIMS ARE ALSO PROVIDED CASE MANAGEMENT, REFERRALS, DOCUMENTATION OF ABUSER PATTERNS AND SAFETY PLANS. OUTREACH SERVICES ARE ALSO AVAILABLE ON A LIMITED BASIS AT SATELLITE OFFICES AND PARTNER AGENCIES. RESPITE SERVICES ARE AVAILABLE TO SUPERVISE CHILDREN WHILE THE PARENT/GUARDIAN IS RECEIVING SERVICES.

4c (Code:) (Expenses \$ 627,695. including grants of \$ 163.) (Revenue \$)

INJUNCTION FOR PROTECTION - TO PROVIDE LEGAL COUNSEL FOR SURVIVORS WISHING TO PURSUE OR SECURE AN INJUNCTION FOR PROTECTION AGAINST THEIR BATTERER. THE LEGAL SERVICES INCLUDE COUNSEL BEFORE THE INJUNCTION IS FILED, FILING OF THE PETITION AND REPRESENTATION DURING FINAL/VIOLATION HEARINGS. ALL LEGAL SERVICES THROUGH THIS PROGRAM ARE FREE OF COST AND ARE OPEN TO THOSE BEING SERVICED THROUGH RESIDENTIAL SERVICES AND OUTREACH SERVICES AS WELL AS SURVIVORS WHO MAY NOT BE CURRENTLY REGISTERED WITH THE ORGANIZATION. THE IFP PROGRAM IS FUNDED THROUGH A COLLABORATION OF THE FLORIDA COALITION AGAINST DOMESTIC VIOLENCE AND THE OFFICE OF THE ATTORNEY GENERAL.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 1,455,119. including grants of \$) (Revenue \$ 1,334,838.)

4e Total program service expenses 6,962,521.

Form 990 (2021)

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	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 63	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 136		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	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?		
b	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.		
a	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.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		
If "Yes," complete Form 6069.			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**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 1a 18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 1b 18		
b Enter the number of voting members included on line 1a, above, who are independent 1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process on 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? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **FL**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
GISELE GELIN - 954-760-9800
P.O. BOX 50187, LIGHTHOUSE POINT, FL 33074

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LINDA PARKER, PH.D. CEO/EXECUTIVE DIRECTOR	40.00			X				149,574.	0.	18,497.
(2) MARY RIEDEL PAST PRESIDENT	40.00			X				146,450.	0.	4,393.
(3) JEFFREY METCALF CHIEF DEVELOPMENT OFFICER	40.00			X				112,263.	0.	21,786.
(4) GISELE GELIN CFO	40.00			X				95,765.	0.	10,176.
(5) SHENA KITT COO	40.00			X				53,942.	0.	1,471.
(6) BILLIE GRIEB BOARD CHAIR	1.00	X						0.	0.	0.
(7) KIM BENTLEY PAST CHAIR	1.00	X						0.	0.	0.
(8) SEAN RILEY FIRST CHAIR	1.00	X						0.	0.	0.
(9) BETH WALLACE SECOND CHAIR	1.00	X						0.	0.	0.
(10) MARIA K. GUTTUSO TREASURER	1.00	X						0.	0.	0.
(11) MICHAEL RYAN, ESQ. SECRETARY	1.00	X						0.	0.	0.
(12) LINDA GARRETT DIRECTOR	1.00	X						0.	0.	0.
(13) CECILE LEROUX DIRECTOR	1.00	X						0.	0.	0.
(14) MANJU KALIDINDI, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(15) CARLA P. LOWRY, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(16) JULISSA MERETTE, BS, MAA DIRECTOR	1.00	X						0.	0.	0.
(17) AMANDA PIRES DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARLA SCHAEFER DIRECTOR	1.00	X						0.	0.	0.
(19) PHYLLIS THOMAS DIRECTOR	1.00	X						0.	0.	0.
(20) JILL A. WALLACE-ROSS, D.O. DIRECTOR	1.00	X						0.	0.	0.
(21) MICHELLE CLAVEROL DIRECTOR	1.00	X						0.	0.	0.
(22) STEPHANIE J. COKER DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								557,994.	0.	56,323.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								557,994.	0.	56,323.

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 **3**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	4,971,990.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,568,520.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 666,016.			
	h	Total. Add lines 1a-1f		7,540,510.			
	Program Service Revenue	Business Code					
2 a							
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		16,513.			16,513.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	5,319.			
	b	Less: cost or other basis and sales expenses	7b	2,130.			
	c	Gain or (loss)	7c	3,189.			
	d	Net gain or (loss)		3,189.			3,189.
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	583,652.			
	b	Less: direct expenses	8b	121,635.			
	c	Net income or (loss) from fundraising events		462,017.			462,017.
	9 a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	10a	668,822.				
b	Less: cost of goods sold	10b	682,101.				
c	Net income or (loss) from sales of inventory		-13,279.			-13,279.	
Miscellaneous Revenue	Business Code						
	11 a	OTHER REVENUE	900099	54.			54.
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		54.				
12	Total revenue. See instructions		8,009,004.	0.	0.	468,494.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	246,555.	246,555.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	422,728.	366,347.	18,130.	38,251.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,830,898.	3,319,963.	164,296.	346,639.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	59,410.	51,499.	2,534.	5,377.
9 Other employee benefits	255,268.	221,275.	10,890.	23,103.
10 Payroll taxes	318,536.	276,117.	13,589.	28,830.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	30,001.	24,505.	2,608.	2,888.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	520,354.	425,038.	45,232.	50,084.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	733,129.	667,070.	37,963.	28,096.
17 Travel	11,617.	8,565.	2,937.	115.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	22,941.	2,476.	20,151.	314.
20 Interest	53,223.	42,222.	9,385.	1,616.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	479,276.	385,496.	80,007.	13,773.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	366,613.	356,154.	8,384.	2,075.
b SUBCONTRACTORS	308,271.	308,271.		
c RENTAL AND MAINTENANCE	176,566.	108,095.	17,638.	50,833.
d OTHER EXPENSES	175,084.	118,659.	39,151.	17,274.
e All other expenses	82,061.	34,214.	20,351.	27,496.
25 Total functional expenses. Add lines 1 through 24e	8,092,531.	6,962,521.	493,246.	636,764.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ If following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,428,321.	1	1,577,163.
	2 Savings and temporary cash investments	1,423,969.	2	1,424,169.
	3 Pledges and grants receivable, net	1,113,582.	3	1,458,757.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	72,453.	8	56,367.
	9 Prepaid expenses and deferred charges	35,265.	9	51,411.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,914,618.		
	b Less: accumulated depreciation	10b 4,649,090.	10c	7,265,528.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,936,153.	15	1,698,594.
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,663,360.	16	13,531,989.	
Liabilities	17 Accounts payable and accrued expenses	474,828.	17	385,888.
	18 Grants payable		18	
	19 Deferred revenue	169,627.	19	103,165.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,318,567.	23	1,199,039.
	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	0.	25	513,643.
	26 Total liabilities. Add lines 17 through 25	1,963,022.	26	2,201,735.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	9,338,551.	27	9,131,908.
	28 Net assets with donor restrictions	2,361,787.	28	2,198,346.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,700,338.	32	11,330,254.
33 Total liabilities and net assets/fund balances	13,663,360.	33	13,531,989.	

Form 990 (2021)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,009,004.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,092,531.
3	Revenue less expenses. Subtract line 2 from line 1	3	-83,527.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,700,338.
5	Net unrealized gains (losses) on investments	5	-286,557.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,330,254.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,753,525.	7,841,057.	7,228,608.	8,238,677.	7,540,510.	37,602,377.
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	6,753,525.	7,841,057.	7,228,608.	8,238,677.	7,540,510.	37,602,377.
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)						2,222,590.
6 Public support. Subtract line 5 from line 4.						35,379,787.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	6,753,525.	7,841,057.	7,228,608.	8,238,677.	7,540,510.	37,602,377.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	897.	904.	909.	37,508.	16,513.	56,731.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	11,139.	5,307.	6,443.	38,459.	54.	61,402.
11 Total support. Add lines 7 through 10						37,720,510.
12 Gross receipts from related activities, etc. (see instructions)					12	3,718,270.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	93.79	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	93.56	%
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			☐

Schedule A (Form 990) 2021

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. 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 - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**MISCELLANEOUS INCOME**

2017 AMOUNT: \$ 11,139.

2018 AMOUNT: \$ 5,307.

2019 AMOUNT: \$ 6,443.

2020 AMOUNT: \$ 38,459.

2021 AMOUNT: \$ 54.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization WOMEN IN DISTRESS OF BROWARD COUNTY, INC	Employer identification number 59-1592524
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES 2415 NORTH MONROE STREET SUITE 400 TALLAHASSEE, FL 32303	\$ <u>3,002,400.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>	VOCA, OFFICE OF THE ATTORNEY GENERAL DIVISION OF VICTIM SERVICES TALLAHASSEE, FL 32399	\$ <u>1,307,735.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>	THE JIM MORAN FOUNDATION 100 JIM MORAN BLVD DEERFIELD BEACH, FL 33442	\$ <u>297,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>	BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS P.O. BOX 14740 FORT LAUDERDALE, FL 33302	\$ <u>609,463.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>	COMMUNITY FOUNDATION OF BROWARD 910 EAST LAS OLAS BLVD, STE 200 FORT LAUDERDALE, FL 33301	\$ <u>178,532.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
WOMEN IN DISTRESS OF BROWARD COUNTY, INC	59-1592524

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization WOMEN IN DISTRESS OF BROWARD COUNTY, INC	Employer identification number 59-1592524
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2021

132051 10-28-21

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange program
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,479,666.	1,368,666.	1,437,783.	1,457,854.	1,419,963.
b Contributions		679,973.	12,294.	15,000.	15,000.
c Net investment earnings, gains, and losses	-367,838.	515,238.	-164.	45,024.	103,316.
d Grants or scholarships	49,717.	70,479.	70,662.	69,290.	69,231.
e Other expenditures for facilities and programs					
f Administrative expenses	12,556.	13,732.	10,586.	10,805.	11,194.
g End of year balance	2,049,555.	2,479,666.	1,368,666.	1,437,783.	1,457,854.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☒ 50.2650 %
 c Term endowment ☒ 49.7350 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10c.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,224,429.		1,224,429.
b Buildings		8,386,876.	3,025,455.	5,361,421.
c Leasehold improvements		34,804.	25,669.	9,135.
d Equipment		2,090,449.	1,428,272.	662,177.
e Other		178,060.	169,694.	8,366.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				7,265,528.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ENDOWMENT FUND PORTFOLIO	953,569.
(2) ADVANCES TO PROVIDERS	95,479.
(3) INVESTMENTS	649,546.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,698,594.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	DUE TO FUNDER	513,643.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		513,643.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☐

Schedule D (Form 990) 2021

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	8,581,204.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-286,557.
b	Donated services and use of facilities	2b	176,656.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	682,101.
e	Add lines 2a through 2d	2e	572,200.
3	Subtract line 2e from line 1	3	8,009,004.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,009,004.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	8,951,288.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	176,656.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	682,101.
e	Add lines 2a through 2d	2e	858,757.
3	Subtract line 2e from line 1	3	8,092,531.
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	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	8,092,531.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

INCOME FROM FUNDS IS DISTRIBUTED TO THE ORGANIZATION FOR PROGRAM SERVICE

EXPENSES

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 682,101.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 682,101.

Schedule D (Form 990) 2021		WOMEN IN BUSINESS	
Part XIII	Supplemental Information <i>(continued)</i>		

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Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

59-1592524

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- a** ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 GOLF TOURNAMENT	(b) Event #2 STARFISH	(c) Other events 1	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	250,975.	229,032.	103,645.	583,652.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	250,975.	229,032.	103,645.	583,652.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	44,430.	43,284.	33,921.	121,635.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				121,635.
	11 Net income summary. Subtract line 10 from line 3, column (d)				462,017.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

- 16** Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer

☐ Employee

☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2021

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
HOUSING	48	109,470.	0.		
TRANSPORTATION	956	93,162.	0.		
OTHER	331	43,923.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANT EXPENDITURES ARE MONITORED THROUGH USE OF SEPARATE ACCOUNT OF
EXPENDITURES IN THE ACCOUNTING RECORDS.

**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" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

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.

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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		125,367.	FAIR MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (FURNITURE & E)	X	331	0.	FAIR MARKET VALUE
26 Other ▶ (OTHER ITEMS)	X	134	0.	FAIR MARKET VALUE
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule M (Form 990) 2021

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

[illegible]

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number
59-1592524

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EMERGENCY SHELTER, A 24-HOUR HOTLINE, CASE MANAGEMENT, COUNSELING,
CHILD ASSESSMENT, SAFETY PLANNING AND ADVOCACY. THE ORGANIZATION ALSO
PROVIDES LAW ENFORCEMENT TRAINING, PROFESSIONAL TRAINING AND COMMUNITY
EDUCATION.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THRIFT STORE - TO PROVIDE ADDITIONAL REVENUES TO SUPPORT CORE
OPERATIONS FOR THE ORGANIZATION AND PROVIDE CLOTHING AND HOUSEHOLD
ITEMS TO PROGRAM PARTICIPANTS. DONATED GOODS AND MERCHANDISE ARE SOLD
TO THE PUBLIC AND PROCEEDS ARE USED IN THE DAILY OPERATION OF THE
ORGANIZATION. PROGRAM PARTICIPANTS ARE ALSO PROVIDED CLOTHING AND
FURNITURE FROM THE STORE FREE OF CHARGE.

EXPENSES \$ 451,060. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,334,838.

CRISIS HOTLINE: THE PURPOSE OF THE CRISIS HOTLINE IS TO BE A READY AND
AVAILABLE SOURCE OF INFORMATION AND SUPPORT TO VICTIMS OF DOMESTIC
VIOLENCE AND TO THE COMMUNITY. THE CRISIS HOTLINE IS OPERATIONAL 24
HOURS A DAY, SEVEN DAYS PER WEEK. SINCE DECEMBER OF 2014 THE 24-HOUR
CRISIS HOTLINE HAS BEEN EXPANDED TO BECOME A SEPARATE PROGRAM HOUSED IN
ITS OWN SPACE AT THE JIM AND JAN MORAN FAMILY CENTER. ALL THE SERVICES
THAT ARE AVAILABLE THROUGH THE ORGANIZATION'S ADVOCACY PROGRAM ARE
AVAILABLE ON THE HOTLINE THROUGH ITS DEDICATED CRISIS LINE STAFF AND
INCLUDE SAFETY PLANNING, SERVICE MANAGEMENT AS WELL AS INFORMATION AND
REFERRAL.

EXPENSES \$ 609,627. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

PREVENTION AND EDUCATION SERVICES - THE ORGANIZATION MAINTAINS ONGOING OUTREACH EFFORTS TO EDUCATE BROWARD COUNTY'S RESIDENTS ABOUT THE DYNAMICS, DEFINITIONS AND IMPACT OF INTIMATE PARTNER VIOLENCE IN THE COMMUNITY AND THE PEOPLE THEY SERVE. THE ORGANIZATION PROVIDES PREVENTION, EDUCATION AND AWARENESS TO YOUTH AND ADULTS SO THEY MAY BETTER UNDERSTAND HOW BULLYING AND INTIMATE PARTNER VIOLENCE PERPETUATE THEMSELVES, THE EFFECTS ON FAMILY MEMBERS, SCHOOL COMMUNITY AND SOCIETY AS A WHOLE, INTERVENTION AND PREVENTION METHODS, AND THE PROGRAMS AND SERVICES AVAILABLE AT THE ORGANIZATION.

TRAINING AND PREVENTION IS PROVIDED TO HELP YOUTH AND COMMUNITY MEMBERS RECOGNIZE THE WARNING SIGNS OF INTIMATE PARTNER VIOLENCE AND UNDERSTAND ITS IMPACT ON FAMILIES AND SOCIETY. CREATING CHANGE AMONG ATTITUDES, BELIEFS AND BEHAVIORS SURROUNDING INTIMATE PARTNER VIOLENCE IS CRITICAL SO THE COMMUNITY CAN APPROPRIATELY REFER VICTIMS FOR ASSISTANCE AND INCREASE THE POSSIBILITY OF EARLY INTERVENTION AND PREVENTION.

EXPENSES \$ 394,432. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS REVIEWED BY THE CEO, CFO AND BOARD OF DIRECTORS PRIOR TO SUBMISSION. AMOUNTS INCLUDED ON FORM 990 ARE AGREED TO AMOUNTS INCLUDED IN THE AUDITED FINANCIAL STATEMENTS.

FORM 990, PART VI, SECTION B, LINE 12C:

REVIEW OF POLICY UPON HIRE OR PARTICIPATION AS BOARD MEMBER OR TRUSTEE. ANNUAL POLICY REVIEW.

FORM 990, PART VI, SECTION B, LINE 15:

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

EVERY YEAR THE HR DEPARTMENT EXAMINES VARIOUS NOT FOR PROFIT ORGANIZATIONS THAT PROVIDE COMPARABLE SERVICES AND HAVE COMPARABLE BUDGETS IN ORDER TO ASCERTAIN AVERAGE AND REASONABLE AMOUNTS OF COMPENSATION AND BENEFITS. THE SALARY AND BENEFIT RECOMMENDATIONS ARE THEN PRESENTED TO THE BOARD OF DIRECTORS FOR APPROVAL.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 CAN BE OBTAINED FROM THE ORGANIZATION'S WEBSITE.

WWW.WOMENINDISTRESS.ORG

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST AT THE MAIN ADMINISTRATION OFFICE.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

Women in Distress of Broward County 2023-2024 Consolidated Budget	
	APPROVED BUDGET
	FY 2023-2024
Income	
Grant/Foundation Revenue*	7,691,518
Grant Rev - Subrecipients	1,140,000
Grant Rev - Donated Fixed Assets	-
Thrift Store Revenue	650,000
Thrift Store-Sales Tax	45,500
Contributions	385,000
Major Gifts	635,000
Special Events	625,000
Investment & Interest	95,000
Gain on Loan Forgiveness	-
Other Income	500
Total Income	11,267,518
Personnel	
Salary	5,137,966
Total Salary	5,137,966
Group Medical Insurance	267,858
Life Insurance	5,209
Retirement Plan	151,288
Disability Insurance	12,129
Social Security	311,573
State Unemployment Insurance	5,137
Workers Compensation Insurance	37,312
Total Benefits	790,507
Total Personnel Expenses	5,928,473
Contracted Services	
Audit Expense	43,000
Electronic Data Processing	49,260
Internet Expenses	10,920
Other Professional Fees	573,980
Total Contracted Services	677,160
Sub-Contracted Services	
Sub-Contracted Services	1,140,000
Total Contracted Services - LN209	1,140,000
Supplies	
Computer Supplies	3,460
Housekeeping Supplies & Shelter Groceries	264,996

Women in Distress of Broward County 2023-2024 Consolidated Budget	
	APPROVED BUDGET
	FY 2023-2024
Pet Supplies	2,500
Office Supplies	21,790
Sales Supplies	492
Volunteer Supplies	225
Activities & Supplies	23,383
Total Supplies	316,846
Printing, Design & Layout	
Printing, Design, Layout Expenses	36,250
Advertising Expense	500
Publication Expense	2,750
Total Printing, Design & Layout	39,500
Telephone	
Telephone Expense	23,770
TV Cable Services	4,764
Total Telephone	28,534
Postage & Delivery	
Postage-Shipping Expense	8,299
Total Postage & Delivery	8,299
Occupancy	
Building & Grounds Maintenance & Rep	172,480
Electricity	99,600
Insurance - Bldg & General Liability	264,772
Water/Utilities	50,964
Rent-Rental of Space	243,262
Security & Alarm Expense	3,855
Generator Fuel	2,000
Total Occupancy	836,934
Maintenance & Rental Equipment	
Computer Maintenance	121,553
Equipment Rental	30,475
Maintenance & Repair Equipment	46,186
Maintenance of Vehicles	7,385
Total Maintenance & Rental Equipment	205,599
Travel & Related	
Local Transportation & Tolls	12,352
Vehicle Fuel & Related Expenses	7,224
Out of Town Travel & Related Exp	17,948
Hotel, Meal & Incidentals	21,134

Women in Distress of Broward County 2023-2024 Consolidated Budget	
	APPROVED BUDGET
	FY 2023-2024
Total Travel & Related	58,658
Conferences & Meetings	
Conference/Meeting External	11,198
Community Relations	2,560
Meetings-WID Sponsored	2,860
Staff Recognition Awards	7,336
Total Conferences & Meetings	23,954
Memberships	
Membership Dues & Fees	18,494
Total Memberships	18,494
Special Events	
Special Events	166,000
Total Special Events	166,000
Participant - Reimbursed	
Participant Emergency Fund	535,097
Total Participant	535,097
Other Expenses	
License, Permits, Fees, Tax	6,409
Accreditation	400
Staff Training	25,748
Donor Cultivation Expense	6,500
Recruitment-Background Screening	76,773
Bank Fees, Discounts & Other Charges	32,013
Interest Expense	53,430
Equipment/Asset Purchase	562,200
Sales Tax - Thrift Store	45,500
Depreciation Estimate	475,000
Other	-
Total Other	1,283,973
Total Other (Non -Personnel) Expenses	5,339,046
Total Operating Expenses	11,267,518
Excess (Deficit) after Depreciation	0



Department of the Treasury
Internal Revenue Service

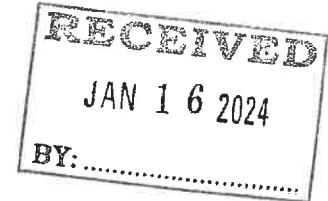
Kansas City Service Center
Kansas City MO 64999

In reply refer to: 0256432380
Jan. 16, 2024 LTR 4168C 0
59-1592524 000000 00

00014218
BODC: TE

WOMEN IN DISTRESS OF BROWARD COUNTY
INC

% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074



14067

Employer ID number: 59-1592524
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 08, 2024, about your tax-exempt status.

We issued you a determination letter in December 1977, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

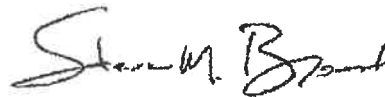
0256432380
Jan. 16, 2024 LTR 4168C 0
59-1592524 000000 00
00014219

WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time).

Thank you for your cooperation.

Sincerely yours,



Steve M. Brown, Operations Manager
Operations 3-CIN



Department of the Treasury
Internal Revenue Service
Kansas City Service Center
Kansas City MO 64999

014067.554350.26980.13388 1 AB 0.537 532



WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0256432380

BODCD-

Use for inquiries only

Letter Number: LTR4168C
Letter Date : 2024-01-16
Tax Period : 000000

INTERNAL REVENUE SERVICE
Kansas City Service Center
Kansas City MO 64999



*****2524

WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

591592524 WJ WOME 00 2 000000 670 000000000000

The IRS address must appear in the window.

0256432380

BODCD-

Use for payments

Letter Number: LTR4168C
Letter Date : 2024-01-16
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102



*****2524

WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

591592524 WJ WOME 00 2 000000 670 000000000000





Board of Directors Directory

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

	TITLE	CONTACT	INVOLVEMENT
EXECUTIVE COMMITTEE			
Sean Riley Vice President–Wealth Management Private Wealth Advisor UBS Financial Services, Inc. 401 East Las Olas Blvd - Suite 2300 Fort Lauderdale, FL 33301	Chair	Cell: 954-295-0401 Email: sriley14@gmail.com	Executive Committee Strategic Planning Audit Finance Investment
Amanda Pires Vice President Senior Relationship Commercial Banking Wells Fargo Bank, N.A. 350 East Las Olas Blvd, Suite 1800 Fort Lauderdale, FL 33301	First Chair	Phone: 704-293-4187 Email: Amanda.Pires@wellsfargo.com	Executive Committee BOT Liaison Governance, Chair
Angela Kelsey c/o The Kelsey Group 1812 SW 31st Avenue Pembroke Park, FL. 33009	Second Chair	Phone: 954-444-2156 akelsey@thekelseygroup.com	Executive Committee Governance
Drew Saito Co-Founder, EVP, Chief Lending Officer Locality Bank 1400 S. Andrews Avenue Fort Lauderdale, Florida 33316	Treasurer	Phone: 954-257-5666 Email: dsaito@localitybank.com	Executive Committee Finance, Chair Investment, Chair
Carla P. Lowry, Esq. Lowry at Law, P.A 100 Southeast 6th Street Fort Lauderdale, Florida 33301	Secretary	Phone: 954-527-8885 Email: Carla@lowryatlaw.com	Executive Committee Governance
Billie Grieb 444 Hendricks Isle, Apt. 502 Fort Lauderdale, FL 33301	Past Chair	Cell: 410-340-7430 Email: BillieGrieb@gmail.com	Executive Committee Audit
Phyllis Thomas Thomas Family Foundation Post Office Box 30580 Fort Lauderdale, FL. 33303	Member	Phone: 954-524-3934 Fax: 954-524-3835 Cell: 954-459-1270 Email: thoffices@gmail.com	Resource Dev. Audit Finance Investment
Linda Parker, Ph.D. Women In Distress Post Office Box 50187 Lighthouse Point, Florida 33074	President/CEO	Cell: 954-235-6400 Email: lparker@womenindistress.org	Ex-officio
BOARD OF DIRECTORS			
Mona L. Bentz Vice President Senior Trust Advisor 1100 East Las Olas Boulevard Fort Lauderdale, FL 33301	Member	Phone: 954-768-4041 Cell: 954-812-3607 Fax: 954-768-4017 Email: mlb19@ntrs.com	Resource Dev

Revised 1/29/2020, 5/7/2020, 7/1/2020, 8/12/2020, 9/21/2020, 12/2020, 1/27/2021, 6/17/2021, 7/1/2021, 8/3/2021, 11.1.2021, 12/3/2021, 2/23/2022, 3/30/2022, 7/1/2022, 1/25/2023, 2/17/2023, 4/26/2023, 6.27.2023, 8/28/2023, 12/13/2023

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

Marilyn C. Camerota Director, Administrative Community Services Memorial Healthcare System 7031 Taft Street Hollywood FL 33024	Member	Office: 954-276-0822 Cell Phone: (954) 383-8798 E-mail: marilyncam@msn.com	Resource Dev
Michelle Claverol Director, Claims & Insurance Litigation, LLC BBX Capital 4960 Conference Way North Ste. 100 Boca Raton, Florida	Member	Mobile: 305-213-3772 Email: MichelleClaverol78@gmail.com	Resource Dev. Governance Finance
Stephanie J. Coker Captain, Executive Officer South Broward District - BSO 3201 West Hallandale Beach Blvd. Pembroke Park, Florida 33023	Member	Work: 954-501-3073 Email: Stephanie_Coker@sheriff.org	Resource Dev. Governance
Maria K Guttuso VP, General Counsel JM&A Group 500 Jim Moran Boulevard Deerfield Beach, FL 33442	Member	Work: 954-429-2057 Cell: 954-304-4316 Email: maria.guttuso@imgroup.com Michele Seeterlin: 954-963-3170 Michele.seeterlin@imgroup.com	Resource Dev. Audit Governance Investment
Paul Leikert 1535 SW 6 th Terrace Boca Raton, Florida 33486	Member	Phone: 954-415-7289 Email: PmLKrL@aol.com	Resource Dev. Audit, Chair
Julissa Merette, BS, MAA Director Business Dev. and Physician Relations Memorial Hospital Pembroke 7800 Sheridan Street Pembroke Pines, FL 33024	Member	Phone: 954-883-8408 Fax: 954-883-8471 Email: jmerette@gmail.com	Resource Dev. Governance
Beatriz "BJ" Prillaman 100 S. Birch Road #802 Fort Lauderdale, FL 33316	Member	Phone: 954-648-1158 Email: Beatriz@bjmartinez.com bj@leadwithbj.com	Trustee Chair Resource Dev.
Marla Schaefer Sarabi Family Office 1500 S. Ocean Blvd. – Apt. 903 Boca Raton, FL 33432	Member	Work: 561-620-3233 Cell: 347-804-4363 Email: marla.schaefer@yahoo.com	TS Consultant Governance Strategic Planning Finance
Jill A. Wallace-Ross, D.O. Asst. Dean, Clinical Education Asst. Professor – NSU Dr. Kiran C. Patel College of Osteopathic Medicine - HPD-KPCOM 3200 S. University Drive Ft. Lauderdale, FL 33328	Member	Phone: 954-288-8227 Email: jill.ross@nova.edu	Resource Dev. Governance

Revised 1/29/2020, 5/7/2020, 7/1/2020, 8/12/2020, 9/21/2020, 12/2020, 1/27/2021, 6/17/2021, 7/1/2021, 8/3/2021, 11.1.2021, 12/3/2021, 2/23/2022, 3/30/2022, 7/1/2022, 1/25/2023, 2/17/2023, 4/26/2023, 6.27.2023, 8/28/2023, 12/13/2023

Women in Distress of Broward County, Inc.

**Financial Statements
and Additional Information
For the Year Ended June 30, 2023**



Women in Distress of Broward County, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women in Distress of Broward County, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Women in Distress of Broward County, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the Organization's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and State of Florida Chapter 10.650, *Rules of the Florida Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
December 15, 2023

FINANCIAL STATEMENTS



Women in Distress of Broward County, Inc.
Statement of Financial Position
June 30, 2023
(with comparative totals as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Assets:		
Cash and cash equivalents	\$ 3,142,324	\$ 3,001,332
Investments	709,848	649,546
Grants receivable	1,119,559	1,201,224
Advances to providers, net	318,347	95,479
Promises to give, net	83,450	257,533
Prepaid expenses and deposits	59,895	51,411
Inventory	58,639	56,367
Beneficial interest in assets held by Community Foundation of Broward, Inc.	995,045	953,569
Property and equipment, net	7,068,945	7,265,528
Right-of-use, assets - operating leases	282,506	-
Total assets	\$ <u>13,838,558</u>	\$ <u>13,531,989</u>
Liabilities:		
Accounts payable	\$ 298,215	\$ 72,635
Due to funder	484,410	513,643
Accrued liabilities	349,950	313,253
Lease liabilities	288,030	-
Refundable advances and deferred revenue	437,889	103,165
Mortgage note payable, net of unamortized loan costs	1,074,471	1,199,039
Total liabilities	<u>2,932,965</u>	<u>2,201,735</u>
Commitments and Contingencies (Note 13)	-	-
Net Assets:		
Without donor restrictions:		
Undesignated	8,848,763	9,131,908
With donor restrictions:		
Purpose and time restrictions	1,026,621	1,168,137
Perpetual in nature	1,030,209	1,030,209
Total with donor restrictions	<u>2,056,830</u>	<u>2,198,346</u>
Total net assets	<u>10,905,593</u>	<u>11,330,254</u>
Total liabilities and net assets	\$ <u>13,838,558</u>	\$ <u>13,531,989</u>

The accompanying notes to financial statements are an integral part of these statements.

Women in Distress of Broward County, Inc.
Statement of Activities
For the Year Ended June 30, 2023
(with comparative totals for the year ended June 30, 2022)

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Public Support:				
Grants from governmental agencies	\$ 6,148,333	\$ 6,956	\$ 6,155,289	\$ 4,971,990
Grants from corporations and foundations	566,659	31,999	598,658	747,070
Contributions from individuals, corporations, and foundations	933,020	71,422	1,004,442	1,155,488
In-kind donations, thrift store	681,262	-	681,262	666,016
Other in-kind donations	112,215	-	112,215	176,656
Special events, net of direct costs of \$ 157,546 at June 30, 2023 and \$ 121,635 at June 30, 2022	456,883	-	456,883	462,017
Total public support	8,898,372	110,377	9,008,749	8,179,237
Revenue and Gains:				
Thrift store	661,059	-	661,059	668,822
Investment earnings (loss), net	15,709	153,459	169,168	(266,855)
Total revenue and gains	676,768	153,459	830,227	401,967
Net Assets Released From Restrictions	405,352	(405,352)	-	-
Total public support, revenue and gains, and net assets released from restrictions	9,980,492	(141,516)	9,838,976	8,581,204
Expenses:				
Program services:				
Residential	2,345,029	-	2,345,029	2,175,864
Outreach	3,150,106	-	3,150,106	2,871,231
Prevention and education services	722,244	-	722,244	394,432
Thrift store	1,131,029	-	1,131,029	1,133,161
Crisis hotline	896,242	-	896,242	609,627
Injunction for protection project	719,946	-	719,946	627,695
Total program services	8,964,596	-	8,964,596	7,812,010
Supporting services:				
Fundraising	655,907	-	655,907	636,764
Management and general	643,134	-	643,134	502,514
Total supporting services	1,299,041	-	1,299,041	1,139,278
Total expenses	10,263,637	-	10,263,637	8,951,288
Change in net assets	(283,145)	(141,516)	(424,661)	(370,084)
Net Assets, Beginning of Year	9,131,908	2,198,346	11,330,254	11,700,338
Net Assets, End of Year	\$ 8,848,763	\$ 2,056,830	\$ 10,905,593	\$ 11,330,254

The accompanying notes to financial statements are an integral part of these statements.

Women in Distress of Broward County, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2023
(with comparative totals for the year ended June 30, 2022)

	Program Services					Supporting Services			2022 Total Expenses
	Residential	Outreach	Education and Prevention Services	Thrift Store	Crisis Hotline	Injunction for Protection	General Fundraising	Management and General	
Functional Expenses:									
Salaries	\$ 751,006	\$ 1,583,476	\$ 197,845	\$ 161,953	\$ 613,450	\$ 519,946	\$ 408,051	\$ 277,799	\$ 4,513,526
Employee benefits	112,350	236,888	29,598	24,228	91,772	77,784	61,255	41,558	633,214
Total personnel costs	863,356	1,820,364	227,443	186,181	705,222	597,730	469,306	319,357	5,188,959
Other Expenses:									
Conferences, conventions and meetings	-	2,151	246	429	-	349	3,267	23,746	30,188
Contracted services	-	429,396	392,257	-	-	-	-	-	821,653
Contribution to participants	285,822	274,357	-	-	-	102	-	113	560,394
Interest expense	23,380	11,323	1,455	-	3,433	-	1,412	7,980	53,223
Membership dues/subscriptions	-	5,250	-	-	-	1,604	199	9,488	16,541
Occupancy	331,461	128,461	15,020	218,005	9,205	68,672	17,236	42,724	830,784
Other expenses	39,603	71,029	5,285	18,670	3,755	10,100	18,580	35,522	202,544
Postage and shipping	1,000	2,282	447	393	573	74	2,552	1,607	8,928
Printing and publications	130	6,000	10,131	-	14,785	500	20,628	5,659	20,654
Professional fees	200,084	126,689	34,996	10,862	104,124	21,708	58,460	52,036	608,959
Provision for bad debt	-	-	-	-	-	-	-	-	4,167
Rental and maintenance of equipment	34,695	26,560	3,207	7,888	6,780	9,621	44,590	25,638	158,979
Special events	-	-	-	-	-	-	157,546	-	176,566
Supplies	311,952	42,125	6,038	4,474	5,223	3,084	4,746	24,732	402,374
Telephone and cable	5,692	10,030	484	916	10,463	4,907	499	1,588	34,579
Travel - staff	5,430	497	11,394	2,331	15	1,495	996	2,816	27,256
Total other expenses	1,239,249	1,136,150	480,960	263,968	158,356	122,216	330,711	233,649	2,848,049
In-Kind Expenses:									
Cost of goods sold	-	-	-	678,990	-	-	-	-	678,990
Professional fees	-	-	-	-	-	-	-	-	42,329
Supplies and services	12,031	85,849	-	-	-	-	-	14,601	134,328
Total in-kind expenses	12,031	85,849	-	678,990	-	-	-	14,601	858,758
Provision for Depreciation	230,393	107,743	13,841	1,890	32,664	-	13,436	75,527	479,276
Total expenses by function	2,345,029	3,150,106	722,244	1,131,029	896,242	719,946	813,453	643,134	9,072,923
Less Expenses Included With Revenues on the Statement of Activities:									
Cost of direct benefit to donors	-	-	-	-	-	-	(157,546)	-	(121,635)
Total expenses included in the expense section on the statement of activities	\$ 2,345,029	\$ 3,150,106	\$ 722,244	\$ 1,131,029	\$ 896,242	\$ 719,946	\$ 655,907	\$ 643,134	\$ 8,951,288

The accompanying notes to financial statements are an integral part of these statements.

Women in Distress of Broward County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2023
(with comparative totals for the year ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (424,661)	\$ (370,084)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Provision for depreciation	475,494	479,276
Amortization of loan costs	2,451	2,451
Provision for bad debt	-	4,167
Net realized and unrealized (gains) losses on investments	(40,018)	98,568
Net change on beneficial interest in assets held by Community Foundation of Broward, Inc.	(93,156)	184,800
Amortization of right-of-use assets - operating leases	124,127	-
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Grants receivable	81,665	(272,193)
Advances to providers, net	(222,868)	(95,479)
Promises to give, net	174,083	(77,149)
Prepaid expenses and deposits	(8,484)	(3,959)
Inventory	(2,272)	16,086
Increase (decrease) in liabilities:		
Accounts payable	225,580	(95,444)
Due to funder	(29,233)	513,643
Accrued liabilities	36,697	6,504
Refundable advances and deferred revenue	334,724	(66,462)
Lease liabilities	(118,603)	-
Net cash provided by (used in) operating activities	<u>515,526</u>	<u>324,725</u>
Cash Flows From Investing Activities:		
Proceeds from the sale of investments	218,388	5,319
Distributions from beneficial interest in assets held by Community Foundation of Broward, Inc.	51,680	49,717
Purchase of property and equipment	(278,911)	(91,187)
Purchases of investments	(238,672)	(17,553)
Net cash provided by (used in) investing activities	<u>(247,515)</u>	<u>(53,704)</u>
Cash Flows From Financing Activities:		
Principal payments on mortgage note payable	(127,019)	(121,979)
Net cash provided by (used in) financing activities	<u>(127,019)</u>	<u>(121,979)</u>
Net change in cash and cash equivalents	140,992	149,042
Cash and Cash Equivalents, Beginning of Year	<u>3,001,332</u>	<u>2,852,290</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,142,324</u>	<u>\$ 3,001,332</u>

The accompanying notes to financial statements are an integral part of these statements.

Note 1 - Nature of Organization and Operations

Women in Distress of Broward County, Inc. (the "Organization") is a private, nonprofit organization incorporated on July 25, 1974, whose mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy. The Organization is the only State of Florida Certified Domestic Violence Center in Broward County. The Organization provides a wide array of services which includes emergency shelter, a 24-hour hotline, case management, counseling, child assessment, safety planning and advocacy. The Organization also provides law enforcement training, professional training, and community education.

The Organization operates from its Jim and Jan Moran Family Center campus which was completed in 2011. The campus is situated on a six-acre site with a total of more than 64,000 square feet of service space in Deerfield Beach, Florida.

In January 2023, the Women in Distress of Broward County Foundation, Inc. ("Foundation"), a not-for-profit corporation, was established to support the charitable purposes and programs of the Organization. Operations are expected to commence in 2024.

In December 2023, the Organization received national reaccreditation from the Council on Accreditation (COA). COA is an international, independent, not-for-profit, child and family service and behavior health care accrediting organization. The Organization was first accredited in 2002 and has successfully been reaccredited every four years subsequently.

The following are descriptions of the purpose and activities of the Organization's program services:

Residential Services: The program's purpose is to provide safe temporary emergency housing for victims of domestic violence and their dependents. The emergency shelter has a capacity of up to 138 beds. Supportive services are also available at the shelter, including individual and group counseling sessions on the dynamics of domestic violence, advocacy, crisis counseling and referrals. In addition, the program also provides food, clothing, childcare assistance, and other services. Respite services are available to supervise children while the parent/guardian is receiving services. Family outings and activities are also offered occasionally. Services are obtained through the 24-hour crisis line.

Outreach Services: The primary purpose of the program is to provide victims of domestic violence and their dependents with support counseling on the dynamics of domestic violence, crisis counseling, and engaging in other supportive activities as appropriate. Domestic violence victims are also provided case management, referrals, documentation of abuser patterns and safety plans. Outreach services are also available on a limited basis at satellite offices and partner agencies. Respite services are available to supervise children while the parent/guardian is receiving services.

Prevention and Education Services: The Organization maintains ongoing outreach efforts to educate Broward County's residents about the dynamics, definitions, and impact of intimate partner violence in the community and the people they serve. The Organization provides prevention, education and awareness to youth and adults so they may better understand how bullying and intimate partner violence perpetuate themselves, the effects on family members, school community and society, intervention and prevention methods, and the programs and services available at the Organization.

Training and prevention are provided to help youth and community members recognize the warning signs of intimate partner violence and understand its impact on families and society. Creating change among attitudes, beliefs and behaviors surrounding intimate partner violence is critical so the community can appropriately refer victims for assistance and increase the possibility of early intervention and prevention. Training is also provided to participants through the Ultimate Training Center on topics such as job readiness, financial literacy, budgeting, interviewing and presentation skills and use of technology and office software packages.

Note 1 - Nature of Organization and Operations (continued)

Thrift Store: The purpose is to provide additional revenues to support core operations for the Organization and provide clothing and household items to program participants. Donated goods and merchandise are sold to the public and proceeds are used in the daily operation of the Organization. Program participants are also provided clothing, furniture and household items from the store free of charge.

Crisis Hotline: The purpose of the crisis hotline is to be a ready and available source of information and support to victims of domestic violence and to the community. The crisis hotline is operational 24 hours a day, seven days per week. Since December of 2014 the 24-hour crisis hotline has been expanded to become a separate program housed in its own space at the Jim and Jan Moran Family Center. All the services that are available through the Organization's advocacy program are available on the hotline through its dedicated crisis line staff and include safety planning and service management as well as information. Referrals are also made to other organizations such as homeless programs, mental health, health, jobs and other benefits that may be available to callers who are not survivors of domestic violence but call the Organization's crisis hotline for information and as a resource.

Injunction for Protection ("IFP"): The Organization's IFP program provides legal counsel for survivors wishing to pursue or secure an injunction for protection against their batterer. The legal services include counsel before the injunction is filed, filing of the petition and representation during final/violation hearings. All legal services through this program are free of cost and are open to those being serviced through Residential Services and Outreach Services as well as survivors who may not be currently registered with the Organization. The IFP program is funded through a collaboration of the Florida Department of Children and Families and the Office of the Attorney General.

Statewide Services: As of 2021, Women in Distress was also awarded the primary contract (in conjunction with two other centers) to administer the Domestic Violence statewide services to include the Florida domestic violence hotline, statewide language interpreter services, training and technical assistance, and the larger Injunction for Protection program.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Organization uses the accrual basis of accounting for financial reporting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of presentation: Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) 2016-14 Not-for-Profit Entities (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets: Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Note 2 - Summary of Significant Accounting Policies (continued)

- **Net Assets With Donor Restrictions** - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for general use, unless specifically restricted by the donor or subject to other legal restrictions.

Cash and cash equivalents: The Organization considers cash and all highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents. Cash equivalents that the Organization intends to use for long-term purposes are classified as investments in the accompanying statements of financial position.

Beneficial interest in assets held by Community Foundation of Broward, Inc.: Beneficial interest in assets held by Community Foundation of Broward, Inc. (the "Community Foundation") represents the fiscal year end fair market value of the Edee Greene Women in Distress of Broward County, Inc. Endowment Fund ("Fund"). The Organization established this Fund at the Foundation with funds received from a donor which were then transferred to the Community Foundation and specified itself as the beneficiary of that Fund.

Investments: The Organization reports its investments in exchange traded funds at fair value. Unrealized gains and losses are included in support and revenue and the change in net assets in the accompanying statement of activities. Purchases and sales are recorded on a trade-date basis.

Grants receivable: Grants receivable at year-end represent allowable expenditures which have not yet been reimbursed by the granting agency. Management periodically reviews the grants receivable and other receivable balances and provides an allowance for those which may be uncollectible. As of June 30, 2023 and 2022, management considers all the receivables to be collectible within the current accounting period and an allowance for doubtful accounts has not been recorded.

Promises to give: Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques based on a risk-free rate of return. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Organization had no conditional promises to give as of June 30, 2023 and 2022. The Organization uses the allowance method to determine the estimated unconditional promises to give that are doubtful of collection. The allowance is based on prior years' experience and management's analysis of specific promises made.

Note 2 - Summary of Significant Accounting Policies (continued)

Advances to providers, net: Advances to providers, net consist of amounts advanced and pending reimbursements to two domestic violence centers in connection with the Domestic Violence statewide service contract (Note 1).

Inventory: Inventory, which consists of donated clothing, household goods and various other items, are held for sale at the thrift store. Since there is no cost to the Organization, inventory is recorded at fair market value determined by the price at which the item can be sold. Revenue is recognized when the donated items are sold and in-kind donations are recorded at an amount equal to the sales revenue from the thrift store. Changes in year-end inventory amounts are recorded as additional sales revenue or cost of goods sold, as appropriate.

Property and equipment: Property and equipment are recorded at cost if purchased or if donated, at the acquisition value at the date of donation less an allowance for depreciation. When assets are sold or retired, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is recognized. Property and equipment acquisitions are capitalized if they are in excess of \$ 1,000 and have a useful life of three years or more. Items that are less than the capitalization threshold are expensed in the year acquired. The Organization reviews assets for impairment whenever events or changes in circumstances indicate the carrying value of the asset may not be recoverable. A determination of impairment, if any, is made based on estimates of undiscounted future cash flows. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. The estimated useful lives of buildings and improvements range from 5 to 30 years and furniture, equipment and vehicles have useful lives of 5 years.

Loan costs: Borrowing costs directly attributed to the refinance of mortgage note payable are capitalized and amortized using straight line method over the life of the loan at 15 years. In accordance with the guidance of Financial Accounting Standards Board in its Accounting Standards Update 2015-03, *Interest-Imputation of Interest*, the Organization has presented its loan costs in the statement of financial position as a direct deduction from the note balance.

Refundable advances and deferred revenue: Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

Compensated absences: The Organization recognizes the costs of compensated absences when actually earned by the employees. Accordingly, a liability for such absences has been recorded in the accompanying financial statements in the accrued liabilities balance.

Revenue and revenue recognition: The Organization recognizes grants and contributions when cash, securities, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grants from governmental agencies are generally billed monthly and are derived from units of service contracts and cost-reimbursements. Units of service contract revenues are recognized when the unit of service has been provided in compliance with the specific contract. Revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, are recognized when such expenditures are incurred in compliance with specific contract provisions.

Note 2 - Summary of Significant Accounting Policies (continued)

Amounts received prior to meeting certain conditions, including measurable performance or other barriers, providing the unit of service, and/or incurring qualifying expenditures in compliance with the specific grant or contract are reported as a liability, refundable advances, in the statement of financial position.

Revenues from special events that are considered exchange transactions are not recognized until the special event takes place. Thrift store revenues are recognized as income when the performance obligation of transferring the products is met. Amounts received in advance are deferred to the applicable period.

Functional allocation of expenses: The costs of providing the various programs and supporting services have been summarized on a functional basis in the accompanying statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Expenses that can be directly identified with a program or supporting service are charged accordingly. The financial statements report certain categories of expenses that are attributed to more than one function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses, including compensation, taxes and fringe benefits, professional fees, building occupancy costs and others, are allocated based on full-time equivalents and other methods as determined by management.

Leases: The Organization determines if an arrangement is or contains a lease at inception. Leases are included in operating lease right-of-use ("ROU") asset and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

In 2022, the Organization adopted FASB Accounting Standards Update ("ASU") 2016-02, *Leases* (Topic 842), as amended. This guidance is intended to improve financial reporting of lease transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases that extend more than 12 months. Key provisions in this guidance include additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases. The Organization elected the modified retrospective transition method, presenting the impact of ASU 2016-02 in the current year of adoption only, with the cumulative effect of initially applying the guidance recognized at the beginning of the current year. This did not result in a change to net assets as of July 1, 2022. The Organization also elected the package of practical expedients that permits no reassessment of whether any expired or existing contracts are or contain a lease, the lease classification for any expired or existing leases, and any initial direct costs for any existing leases as of the effective date.

As a result of implementing this standard, the Organization recognized (a) operating lease liabilities representing the value of the remaining lease payments discounted using the Organization's weight average discount rate of 4.5%, totaling approximately \$ 409,000 as of July 1, 2022 and (b) operating right-of-use asset totaling approximately \$ 407,000 as of July 1, 2022.

Advertising costs: Advertising costs are charged to expense as incurred.

Note 2 - Summary of Significant Accounting Policies (continued)

Income taxes: The Organization is registered with the Internal Revenue Services as a nonprofit organization under Internal Revenue Code Section 501(c)(3) and is exempt from Federal income taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements.

Comparative information: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended, from which the summarized information was derived.

Use of estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. It is reasonably possible that these estimates will change in the near future. Accordingly, actual results could differ from those estimates.

Concentrations of risk: The Organization's assets that are exposed to credit risk consist primarily of cash, cash equivalents, investments, and receivables. Deposits are maintained at one financial institution, and such deposits may, at times, exceed Federally insured limits. Cash balances are maintained with what management believes to be a high-quality financial institution; therefore, management believes that credit risk related to these balances is minimal.

Investments are held in a brokerage account protected by the Securities Investor Protection Corporation ("SIPC") in the event of broker-dealer failure, subject to applicable limits. The SIPC insurance does not protect against market losses on investments. Investments are overseen by an investment company whose performance is monitored by management. Investments related to the beneficial interest in assets held by the Foundation are managed by a third-party trustee according to its directives.

Credit risk with respect to receivables is considered limited, by management, due to the number and credit worthiness of the entities and individuals who comprise the contributor/customer base. Receivables are stated at the amount management expects to collect from outstanding balances. The Organization establishes an allowance for doubtful accounts based upon factors surrounding the credit risk of specific donors/customers, historical trends and other information. Receivable balances are unsecured.

The Organization has a contract agreement with the Florida Department of Children and Families (DCF). The purpose of the grant is to support the ability of the Organization to continue to provide Social Services to the Broward County population consistent with its current programs and services described in Note 1. Revenue from all grants with DCF represented approximately \$ 3,229,600 or 33% and \$ 2,906,900 or 34% of total public support, revenue and gains for the years ended June 30, 2023 and 2022, respectively. The Organization's main contract with DCF runs through June 2024. In addition, the organization has receivables due from two grantor agencies that were approximately 90% and 80% of total grant receivables at June 30, 2023 and 2022, respectively.

The Organization derived approximately 15% of its total public support, revenue and gains for the years ended June 30, 2023 and 2022.

Date of management review: Subsequent events have been evaluated through December 15, 2023, which is the date the financial statements were issued.

Note 3 - Liquidity and Availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Financial Assets:	
Cash and cash equivalents	\$ 3,142,324
Investments	709,848
Grants receivable	1,119,559
Advances to providers, net	318,347
Promises to give, net	83,450
Beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>995,045</u>
Financial Assets, at year-end	<u>6,368,573</u>
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Purpose and time restrictions by donor	(1,026,621)
Add back: promises to give without donor restrictions available within one year	58,527
Perpetual restrictions by donor	(1,030,209)
Add back: estimated distribution from beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>50,000</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,420,270</u>

As part of its liquidity management, the Organization invests cash in excess of daily requirements in short-term investments which includes various money market funds. In the event of an unanticipated liquidity need, the Organization could draw upon \$ 500,000 of available line of credit (Note 11).

Note 4 - Investments

Fair value measurements: In accordance with the Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 820, *Fair Value Measurement and Disclosures*, the Organization follows a framework for measuring fair value and expanded disclosures about fair value measurements. Various inputs are used in determining the value of the Organization's investments. These inputs are summarized in three levels listed below:

- Level 1 - Inputs that are quoted market prices (unadjusted) in active markets for identical investments that the reporting entity can access at the measurement date.
- Level 2 - Inputs are other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly (e.g. quoted prices in active markets for similar securities, securities valuations based on commonly quoted benchmarks, interest rates and yield curves, and/or securities indices).
- Level 3 - Inputs are significant unobservable inputs. (e.g. information about assumptions, including risk, market participants would use in pricing a security.)

Women in Distress of Broward County, Inc.
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Note 4 - Investments (continued)

The inputs or methodologies used for valuing investments are not necessarily an indication of the risk associated with investing in those investments. An investment's classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Fair values of assets held by the Organization are classified at June 30, 2023 as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash (at cost)	\$ 13,293	\$ -	\$ -	\$ -
Exchange Traded Funds	696,555	696,555	-	-
Beneficial interest in assets held by the Community Foundation of Broward	<u>995,045</u>	<u>-</u>	<u>-</u>	<u>995,045</u>
	<u>\$ 1,704,893</u>	<u>\$ 696,555</u>	<u>\$ -</u>	<u>\$ 995,045</u>

Fair values of assets held by the Organization are classified at June 30, 2022 as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash (at cost)	\$ 16,057	\$ -	\$ -	\$ -
Exchange Traded Funds	633,489	633,489	-	-
Beneficial interest in assets held by the Community Foundation of Broward	<u>953,569</u>	<u>-</u>	<u>-</u>	<u>953,569</u>
	<u>\$ 1,603,115</u>	<u>\$ 633,489</u>	<u>\$ -</u>	<u>\$ 953,569</u>

Beneficial interest in perpetual trust is measured at fair value on a recurring basis using unobservable market inputs (Level 3). Changes in Level 3 assets measured at fair value are as follows for the year ended June 30:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 953,569	\$ 1,188,086
Change in value	93,156	(184,800)
Distributions	<u>(51,680)</u>	<u>(49,717)</u>
Balance, end of year	<u>\$ 995,045</u>	<u>\$ 953,569</u>

Women in Distress of Broward County, Inc.
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Note 5 - Promises to Give

At June 30, 2023 and 2022, unconditional promises to give consisted of the following:

	<u>2023</u>	<u>2022</u>
Receivable in less than one year	\$ 58,527	\$ 202,832
Receivable in one to five years	<u>31,800</u>	<u>63,049</u>
Total promises to give	90,327	265,881
Less allowance for doubtful promises to give	(4,167)	(4,167)
Present value discount	<u>(2,710)</u>	<u>(4,181)</u>
	\$ <u><u>83,450</u></u>	\$ <u><u>257,533</u></u>

Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 6.11%.

Note 6 - Property and Equipment

Property and equipment consist of the following as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Building and improvements	\$ 8,660,548	\$ 8,421,680
Furniture and equipment	2,116,042	2,090,449
Vehicles	<u>178,060</u>	<u>178,060</u>
	10,954,650	10,690,189
Less: accumulated depreciation	<u>(5,124,584)</u>	<u>(4,649,090)</u>
	5,830,066	6,041,099
Land	1,224,429	1,224,429
Construction in progress	<u>14,450</u>	<u>-</u>
Property and equipment, net	\$ <u><u>7,068,945</u></u>	\$ <u><u>7,265,528</u></u>

Note 7 - Thrift Store

Net Thrift Store proceeds provided by its daily operations were approximately \$ 202,000 for each of the years ended June 30, 2023 and 2022. Items given to participants were valued at approximately \$ 18,000 and \$ 13,000 for the years ended June 30, 2023 and 2022, respectively. Net proceeds of the thrift store are directly invested back into services for participants. Through specific grants and funding, the Organization also purchases new items such as baby car seats, cribs, supplies, clothes, food and services. These expenditures are reflected in supplies and contribution to participants in the statement of functional expenses.

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(with comparative totals as of June 30, 2022)

Note 7 - Thrift Store (continued)

	<u>2023</u>	<u>2022</u>
Thrift Store revenue (including donated items)	\$ 1,342,321	\$ 1,334,838
Expenses (including costs of goods sold)	<u>(1,131,029)</u>	<u>(1,133,161)</u>
Net proceeds provided by Thrift Store operations	\$ <u>211,292</u>	\$ <u>201,677</u>

The Thrift Store cost of goods sold presented in the Statement of Functional Expenses on page 6 includes the following components:

Thrift Store revenues	\$ 661,059
Thrift Store items given to program participants	<u>17,931</u>
Thrift Store cost of goods sold	\$ <u>678,990</u>

Note 8 - Contributed Services, Goods and Facilities

The Organization receives donated professional services, goods, and facilities as part of its program services and fundraising campaigns during the year. Only those donated services that require specialized skills are reflected in the financial statements. These donations are recorded and reflected in the accompanying financial statements at estimated fair value as "in-kind donations, thrift store" and "other in-kind donations" in the statement of activities for the years ended June 30, as follows:

	<u>2023</u>	<u>2022</u>
Donated goods and other services	\$ 728,189	\$ 791,383
Professional services	<u>65,288</u>	<u>51,289</u>
Total	\$ <u>793,477</u>	\$ <u>842,672</u>

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Note 9 - Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods as of June 30,:

	<u>2023</u>	<u>2022</u>
Subject to expenditure for specified purpose:		
Pet shelter	\$ 146,361	\$ 140,658
Direct services and supplies	<u>122,126</u>	<u>197,040</u>
	<u>268,487</u>	<u>337,698</u>
Subject to passage of time:		
Promises to give, not restricted by donors, but unavailable for expenditure until due	<u>83,450</u>	<u>257,534</u>
	<u>351,937</u>	<u>595,232</u>
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
Pet shelter	574,324	525,540
General operations	83,056	41,580
Educational advancement	<u>17,304</u>	<u>5,785</u>
	<u>674,684</u>	<u>572,905</u>
Required to be held in perpetuity by donor for specified purpose:		
Held at the Community Foundation	911,989	911,989
Educational advancement	<u>118,220</u>	<u>118,220</u>
	<u>1,030,209</u>	<u>1,030,209</u>
	<u>1,704,893</u>	<u>1,603,114</u>
Total	\$ <u>2,056,830</u>	\$ <u>2,198,346</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years end June 30,:

	<u>2023</u>	<u>2022</u>
Expiration of time restrictions	\$ 176,584	\$ 89,723
Satisfaction of purpose and time restrictions:		
Pet shelter	29,447	26,703
Direct services and supplies	147,641	60,371
General operations	<u>51,680</u>	<u>49,717</u>
Total	\$ <u>405,352</u>	\$ <u>226,514</u>

Note 10 - Endowment Funds

Endowment Funds Held by Community Foundation of Broward, Inc.

The Organization previously entered into agency endowment fund agreements with the Community Foundation. As of June 30, 2023 and 2022, the total fair value of the endowment funds which are held and controlled by the Community Foundation amounted to \$ 1,461,142 and \$ 1,400,010, respectively. The funds are invested in a broadly diversified portfolio. Each year, as determined by the Community Foundation's Board of Directors, the Community Foundation makes distributions to the Organization. The Organization has the Edee Greene Women in Distress of Broward County, Inc. Endowment Fund and The Domestic Violence Fund for Women in Distress with the Foundation.

The Edee Greene Women in Distress of Broward County, Inc. Endowment Fund: This Fund was created on October 5, 1999 in the aggregate pledge amount of \$ 1,000,000, in which \$ 911,989 was to be held in perpetuity. The pledged amount was received and paid by the Organization to the Foundation from one of its directors, as required by the gift agreement. As of June 30, 2023 and 2022, the fair value of the endowment fund amounted to \$ 995,045 and \$ 953,569, respectively. ASC No. 958, *Not-for-Profit Entities*, specifically requires that, if a not-for-profit organization establishes a Fund at a community foundation with its own assets and specifies itself as the beneficiary of that Fund, that community foundation must account for the transfer of such assets as a liability rather than as a contribution. The Organization has, therefore, reflected this Fund as an asset on the Statement of Financial Position.

The Domestic Violence Fund for Women in Distress: This fund was created on March 12, 2002 as part of the endowment plan challenge sponsored by another private foundation. As of June 30, 2023 and 2022, the fair value of the endowment fund at the Foundation amounted to \$ 466,097 and \$ 446,441, respectively. Distributions from this Fund will only be made with the approval and authorization of the Board of Trustees of the Foundation and the funds are the property of the Foundation. As such, they are not carried as an asset of the Organization.

Endowment Funds Held by the Organization

The Marti Huizenga Endowment for Educational Advancement Fund: This Fund was created on March 17, 2017 with an initial contribution of \$ 50,000, invested in perpetuity. Future contributions to this Fund are accepted and subject to the same restrictions as the initial contribution. As of June 30, 2023 and 2022, the Fund had a corpus balance of \$ 118,220. The income from this endowment is for providing educational opportunities for adults served by the Organization. This endowment allows for annual withdrawals not exceeding 5% of the principal balance or actual annual earnings. As of June 30, 2023 and 2022, the fair value of the endowment fund amounted to \$ 135,524 and \$ 124,005, respectively.

The Women in Distress Pet Shelter Endowment Fund: This Fund was created on September 5, 2018 with an initial contribution of \$ 500,000 from a private foundation. The income from this endowment is for the operating costs of the pet shelter. As of June 30, 2023 and 2022, the fair value of the endowment fund amounted to \$ 574,323 and \$ 525,540, respectively.

Interpretation of relevant law: The Organization's Board of Directors is responsible for the oversight and management of the Organization's endowments. The Board of Directors of the Organization has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (the "FUPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) 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.

Note 10 - Endowment Funds (continued)

Donor restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribes by FUPMIFA.

In accordance with FUPMIFA, the Organization considers the following factors in deciding to appropriate or accumulate donor restricted endowment funds:

- (1) The purposes of the Organization and the donor-restricted endowment fund.
- (2) The duration and preservation of the fund.
- (3) General economic conditions.
- (4) The possible effect of inflation and deflation.
- (5) The expected total return from income and the appreciation(depreciation) of investments.
- (6) Other resources of the Organization.
- (7) The investment and spending policies of the Organization.

Return objectives and risk parameters: The Organization has adopted investment policies that attempt to preserve capital, optimize investment returns, generate income to meet financial obligations and support the Organization's operations over the long term. The Organization maintains a moderate to conservative investment strategy to protect the principal of the endowment.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the historical gift value. Deficiencies, if any, are reflected in net assets with donor restrictions. There were no underwater funds as of June 30, 2023 and 2022.

The changes in endowment net assets for the year ended June 30, 2023 are as follows:

	With Donor Restrictions		
	Net Earnings	Endowment Corpus	Total
Beginning Balance	\$ 72,905	\$ 1,530,209	\$ 1,603,114
Interest and dividends	23,776	-	23,776
Net realized and unrealized gains (losses) on investments	140,536	-	140,536
Investment fees	(10,854)	-	(10,854)
Distributions	(51,680)	-	(51,680)
	<u>\$ 174,683</u>	<u>\$ 1,530,209</u>	<u>\$ 1,704,892</u>

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2023
(with comparative totals as of June 30, 2022)

Note 10 - Endowment Funds (continued)

The changes in endowment net assets for the year ended June 30, 2022 are as follows:

	With Donor Restrictions		
	Net	Endowment	Total
	Earnings	Corpus	
Beginning Balance	\$ 393,756	\$ 1,530,209	\$ 1,923,965
Interest and dividends	16,199	-	16,199
Net realized and unrealized gains (losses) on investments	(274,777)	-	(274,777)
Investment fees	(12,556)	-	(12,556)
Distributions	(49,717)	-	(49,717)
Ending Balance	\$ <u>72,905</u>	\$ <u>1,530,209</u>	\$ <u>1,603,114</u>

Note 11 - Line of Credit

The Organization has a revolving line of credit agreement with a financial institution in the amount of \$ 500,000, available through February 2024. The line carries a variable rate of interest, payable monthly at the lender's prime rate (8.25% at June 30, 2023). There were no outstanding balances for the years ended June 30, 2023 and 2022. No interest expense was incurred during 2023 and 2022. The line requires certain restrictive covenants which must be adhered to by the Organization. Among their provisions, the agreement calls for a minimum debt service coverage ratio of 1.00. As of June 30, 2023, the Organization was in compliance with its minimum debt service coverage ratio.

Note 12 - Mortgage Note Payable

The Organization holds a mortgage note payable with a financial institution which is secured by the Organization's Deerfield Beach property. The mortgage requires monthly principal and interest payments of approximately \$ 14,500 based on interest at a fixed rate of 4.00% through February 2030.

The Organization incurred certain costs as a result of the refinance of its mortgage. Loan costs, net of accumulated amortization, totaled approximately \$ 2,450 and \$ 4,900 as of June 30, 2023 and 2022, respectively. Amortized interest expense for the years ended June 30, 2023 and 2022 was approximately \$ 2,450.

The mortgage note payable agreement contains a number of restrictive covenants. Among other provisions, the agreement requires a minimum debt service coverage ratio of 1.00. At June 30, 2023, the Organization was in compliance with the minimum debt service coverage.

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2023
(with comparative totals as of June 30, 2022)

Note 12 - Mortgage Note Payable (continued)

Future mortgage principal payments, not including unamortized loan costs, are approximately as follows:

Year Ending June 30,	Amount
2024	\$ 132,200
2025	\$ 137,700
2026	\$ 143,400
2027	\$ 149,300
2028	\$ 155,500
2029-2030	\$ 358,800

Note 13 - Commitments and Contingencies

Operating leases: The Organization has a non-cancelable lease of property for its Thrift Store with Trizek Village Plaza, Inc. through February 2026. The monthly rent charged is approximately \$ 8,400 plus certain allocable costs. The Organization has an office space lease relating to the Injunction for Protection Program through April 2024. The lease calls for monthly payments of approximately \$ 3,400. The right-of-use assets and corresponding liabilities associated with future lease payments at June 30, 2023 are approximately as follows:

	Operating
Right-of-use assets	\$ 282,500
Lease liabilities	\$ 288,000
Weighted Average:	
Discount Rate	4.5%
Remaining lease term (years)	2.42

Lease costs under these leases, including certain allocable costs, totaled approximately \$ 218,000 and \$ 197,000 for the years ended June 30, 2023 and 2022, respectively.

Future minimum payments required under the above operating leases are approximately as follows:

Year Ending June 30,	Amount
2024	\$ 135,400
2025	100,900
2026	67,300
	303,600
Less: Present Value Discount	(15,600)
	\$ 288,000

Note 13 - Commitments and Contingencies (continued)

Compensated absences: Vacation is earned at various rates depending upon length of service. Sick time is earned by regular and full-time employees at the rate of 10 days annually, and regular part-time employees who worked a minimum of 14 hours per week or more are entitled to sick time on a prorated basis. Under the Organization's policy, no more than two weeks of accrued vacation may be carried over from one year to the next. All employees are allowed to accumulate earned and unused sick time not to exceed 10 working days, and unused sick time is not paid in the event of employee termination. As of June 30, 2023 and 2022, the liability for accumulated vacation leave benefits amounted to approximately \$ 146,000 and \$ 122,000, respectively, and was included in accrued liabilities on the statements of financial position.

Grants contingency: Amounts received or receivable from federal, state and local grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Organization. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

Note 14 - Employee Benefit Plans

Retirement Plan: The Organization participates in a 401(k) profit sharing plan (the "Plan") in accordance with Internal Revenue Service regulations. Eligible employees may make voluntary tax deferred contributions. The Organization currently provides dollar-for-dollar matching contributions on salary deferrals up to 3% of eligible employees' compensation to the 401(k) profit sharing plan. During the year ended June 30, 2023 and 2022, the Organization contributed approximately \$ 62,000 and \$ 59,000, respectively to the Plan.

Cafeteria Plan: The Organization participates in a Cafeteria Plan (Section 125, as described in the Internal Revenue Code) covering all employees. Employees must have completed sixty-days of employment and are working at least 30 hours per week to be eligible for the benefit. The plan provides health insurance coverage with the Organization paying 80% of the insurance cost of eligible employees. The Organization paid approximately \$ 233,000 and \$ 220,000 to the Plan in 2023 and 2022, respectively.

Note 15 - Supplemental Cash Flow Information

Supplemental disclosure for cash flow information:

	2023	2022
Cash received during the year for -		
Interest	\$ 12,219	\$ 314
Cash paid during the year for -		
Interest	\$ 45,776	\$ 51,528

ADDITIONAL INFORMATION



**Women in Distress of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2023**

Federal/State Agency/Pass through Entity/ Program Title	AL/ CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfer to Subrecipients
Federal Agency Name:					
U.S. Department of Health and Human Services - Passed through State of Florida, Department of Children and Families -					
Temporary Assistance for Needy Families (TANF)	93.558	LN165	\$ 112,682	\$ -	\$ -
Temporary Assistance for Needy Families (TANF)	93.558	LN252	338,047	-	-
		93.558 Total	450,729	-	-
Family Violence Prevention and Services (FVPSA)	93.671	LN165	112,406	37,469	-
Family Violence Prevention and Services (FVPSA)	93.671	LN252	337,219	112,406	-
FVPSA - CARES Act	93.671	LN165	126,600	-	-
		93.671 Total	576,225	149,875	-
U.S. Department of Justice - Passed through State of Florida, Office of the Attorney General -					
Crime Victim Assistance	16.575	VOCA-2021 Women In Distress of Brow-00754	433,831	-	-
Crime Victim Assistance	16.575	VOCA-2022 Women In Distress of Brow-00921	1,015,519	-	-
		16.575 Total	1,449,350	-	-
Community Development Block Grants passed through -					
City of Fort Lauderdale	14.218	-	26,473	-	-
City of Hollywood	14.218	-	16,051	-	-
City of Pompano	14.218	-	15,102	-	-
City of Tamarac	14.218	-	9,717	-	-
City of Oakland Park	14.218	-	6,756	-	-
		14.218 Total	74,099	-	-
Total expenditures of federal awards			\$ 2,550,403	\$ 149,875	\$ -

See notes to schedule of expenditures of federal awards and state financial assistance.

Women in Distress of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
(continued)
For the Year Ended June 30, 2023

Federal/State Agency/Pass through Entity/ Program Title	AL/ CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfer to Subrecipients
State Financial Assistance:					
Florida Department of Children and Families -					
Child Abuse Domestic Violence Training	60.139	LN165	34,104	\$ -	\$ -
Child Abuse Domestic Violence Training	60.139	LN252	102,315	-	-
		60.139 Total	136,419	-	-
Domestic Violence SA for Certified DV Centers	60.243	LN252	195,941	-	-
Domestic Violence Program	60.134	LN165	242,047	-	-
Domestic Violence Program	60.134	LN252	715,850	-	-
Domestic Violence Program - Legal services, Hotline, and Technical Assistance	60.134	LN209	748,291	-	308,271
		60.134 Total	1,706,188	-	308,271
Total expenditures of state financial assistance			2,038,548	-	308,271
Total expenditures of federal awards and state financial assistance			\$ 4,588,951	\$ 149,875	\$ 308,271

(1) State financial assistance not subject to Section 215.97, Florida Statutes.

See notes to schedule of expenditures of federal awards and state financial assistance.

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal award and state financial assistance activity of Women in Distress of Broward County, Inc. (the "Organization") for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Florida Auditor General*. Therefore, some amounts presented in the Schedule may differ from amounts presented in or used in the preparation of the financial statements. Because the Schedule presents only a selected portion of the operations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

Note 3 - Contingency

The grants and contracts revenue received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor/contracting agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Organization. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal, state and local laws and regulations.

Note 4 - Indirect Cost Rate

The Organization did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

INTERNAL CONTROLS AND COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Women in Distress of Broward County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Women in Distress of Broward County, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
December 15, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND BY
CHAPTER 10.650, RULES OF THE FLORIDA AUDITOR GENERAL

To the Board of Directors
Women in Distress of Broward County, Inc.

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Women in Distress of Broward County, Inc.'s (a nonprofit organization) (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2023. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs and state projects for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Florida Auditor General*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program or state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Women in Distress of Broward County, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
December 15, 2023

**Women in Distress of Broward County, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Programs and State Projects

Internal control over major federal programs and state projects:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Type of auditor's report issued on compliance for
major federal programs and state projects:

Unmodified Opinion

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)
and Chapter 10.650, *Rules of the Florida Auditor General* ?

_____ yes X no

Identification of major federal program and state projects:

<u>AL No.</u>	<u>Federal Program (s)</u>
16.575	United States Department of Justice, Grants for Victims of Crime

<u>CSFA No.</u>	<u>State Project(s)</u>
60.134	Florida Department of Children and Families, Domestic Violence Program

Dollar threshold used to distinguish between Type A
and Type B programs/projects:

\$ 750,000 federal programs and
\$ 516,995 state projects

Auditee qualified as low-risk auditee?

 X yes _____ no

SECTION II - FINANCIAL STATEMENTS FINDINGS

None Reported.

SECTION III - FEDERAL PROGRAMS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None Reported.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

None Reported.

December 15, 2023

To the Audit Committee and Board of Directors
Women in Distress of Broward County, Inc.

We have audited the financial statements of Women in Distress of Broward County, Inc. (the "Organization") (a nonprofit organization) for the year ended June 30, 2023, and have issued our report thereon dated December 15, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules of the Florida Auditor General*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023, except for the implementation of FASB Accounting Standard Update (FASB ASU) No. 2016-02: *Leases*, (Topic 842). We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- In the preparation of the Statement of Functional Expenses, management applied an allocation methodology of indirect expenditures derived from various assumptions (estimates) appearing reasonable under the current operating conditions of the Organization. This allocation methodology may be subject to change in future periods.
- Management's estimate of the depreciation expense is based on the estimated useful lives of the property and equipment. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

- In accordance with current accounting standards, the Organization measures and reports its investments in exchange traded funds with readily determinable fair values at fair value. In addition, the Organization reports an investment consisting of a beneficial interest in assets held by the Community Foundation of Broward. The estimated fair value of the beneficial interest in assets held by the Community Foundation of Broward is recorded at the estimated fair value of investments of the asset as provided by the third-party. Beneficial interests in assets held by the Community Foundation of Broward often do not have readily determinable market values and their estimated value is subject to uncertainty. Therefore, there may be a difference between the estimated value and the value that would have been used had a readily determinable fair market value for such investment existed.
- Right of use (ROU) assets and lease liabilities reflect the present value of future minimum lease payments over the lease term. The discount rate is based on the weighted average treasury rate from the fiscal year each lease was entered into.

We evaluated the key factors and assumptions used by management in developing the above significant estimates and overall financial statement presentation. Based on the representations made by management, it appears that these estimates are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements, except for the exclusion of an equipment lease expiring in 2024 from the present value of lease liability under FASB ASU No. 2016-02: Leases (Topic 842), which management deemed to be immaterial. Management has determined that its effect is immaterial, both individually and in the aggregate to the financial statements as a whole.

A list of adjusting journal entries, that management corrected, has been provided to management and is available upon request.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter which will be dated December 15, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

It has been our pleasure to serve as your independent auditors for this engagement. If we can be of additional service to you during the year, please call on us.

This information is intended solely for the use of Board of Directors, the Audit Committee and management of Women in Distress of Broward County, Inc., and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



KEEFE McCULLOUGH

Contributions to Nonprofits “Donation Request” Application - Submission #1087

Date Submitted: 3/12/2024

The Lauderdale-By-The-Sea Town Commission has historically appropriated funding to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community. To be eligible for funding, a program should demonstrate a significant benefit to the Town’s residents. If you would like your organization to be considered, please complete the form below.

Please note: Town funding is NOT guaranteed annually for donation requests, nor is there a guarantee that your program will be selected for funding.

Applications must be submitted online and received by May 10, 2024.

The submission package must include electronic copies of all required materials.

- Handwritten applications will not be accepted.
- Only properly submitted applications will be considered.
- Submit all required documents on time.
- Include only the required attachments.
- If a question does not apply to your organization, please mark with "N/A."

For questions, please contact the Finance Department by calling (954) 640-4208 or emailing financedepartment@lbts-fl.gov.

Organization Information

Organization Name*

Special Olympics Florida - Broward County

Address*

3300 S University Drive

City*

Ft. Lauderdale

State*

FL

Zip Code*

33328

Contact Person*

Elisa Llodra

Title*

Development Director

Phone Number*

786-848-0044

Email*

ElisaLlodra@sofl.org

Federal Identification Number (FIN)*

237181560

DUNS*

N/A

National Taxonomy of Exempt Entities Code(s) (NTEE-CC)*

858012627293C1

Request Information**Project/Program Name***

Sallarulo Race for Champions

Requested Funding Amount*

5,000

Project/Program Details**Briefly describe your organization***

The mission of Special Olympics Florida is to provide year-round sports training and competition in a variety of Olympic-type sports for people with intellectual disabilities who wish to participate, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in the sharing of gifts, skills, and friendship with their families, other Special Olympics athletes, and the community.

Explain the objectives of your project*

The funds raised through Sallarulo's Race for Champions support Special Olympics Florida's programs right here in Broward County, serving more than 6,000 athletes and their families each year. Athletes benefit from year-round sports training and competition in a variety of 19 sports and receive health services, inclusive programming and leadership training all at no cost.

Provide a detailed scope of services explaining what will be accomplished with the funds requested, including how the program will be delivered, where it will be delivered, etc.

Program Details

2024 Sallarulo Race Sponsorship Deck.pdf

Optional file upload.

Target Population

Define the target population for your project*

People diagnosed with an intellectual disability in Broward County. The ultimate objective of Special Olympics Florida is to help people with intellectual disabilities participate as productive and respected members of society at large, by offering them a fair opportunity to develop and demonstrate their skills and talents through sports training and competition, and by increasing the public's awareness of their capabilities and needs.

Please be specific and include demographic information on the population served, geographic location, etc.

Estimate the number of Lauderdale-By-The-Sea residents to be served. If jurisdictions other than Lauderdale-By-The-Sea will receive services from this funding, please provide a breakdown of other beneficiaries.

If the project was operating in Fiscal Year 2023-2024, please provide a statement of those years' accomplishments along with the number of Lauderdale-By-The-Sea residents that were directly served by project.

Target Population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Total funds raised, as well as total attendees.

List the quantitative measurements you will use to evaluate your project and explain how you will obtain, verify, and report them.

Project Evaluation

No file chosen

Optional file upload.

Certification

If this application is approved for funding, the organization agrees to comply with all required federal, state, and local laws and regulations. The organization confirms that it is fully capable of fulfilling the obligations as stated in this proposal and in any attachments or documents included with this application.

As a duly authorized representative of this organization, I submit this application to the Town of Lauderdale-By-The-Sea as verify that the information herein is true, accurate, and complete.

First Name*

Elisa

Last Name*

Llodra

Title*

Development Director, South Region

Date*

3/12/2024

Documentation Checklist

The following documents must be uploaded with the completed application:

- Most recent Form 990 Return of Organization Exempt from Income Tax
- Most recent Organization Annual Budget
- Most recent audited Financial Statement
- 501(C)(3) Determination Letter
- Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 10, 2024.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

Contact Finance Department at (954) 640-4208 or by e-mail at financedepartment@jbtz-fl.gov.

**Form 990 Return of Organization Exempt from Income
Text***

SOFL 2022 Form 990 - PUBLIC DISCLOSURE COPY
(1).pdf

Audited Financial Statement*

2022specialolympicsoffloridainc.pdf

Board of Directors List*

BOD list.xlsx

Organization Annual Budget*

2024 Board Budget.xlsx

501(C)(3) Determination Letter*

SOFL 501c3 Letter.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the Town will send each requestor a letter confirming approved amount. Please note that the formal letter will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.



SPONSORSHIP OPPORTUNITIES

Benefitting Special Olympics Florida

SPECIAL OLYMPICS FLORIDA WOULD LIKE TO INVITE YOU TO BE A PART OF **SOMETHING SPECIAL**

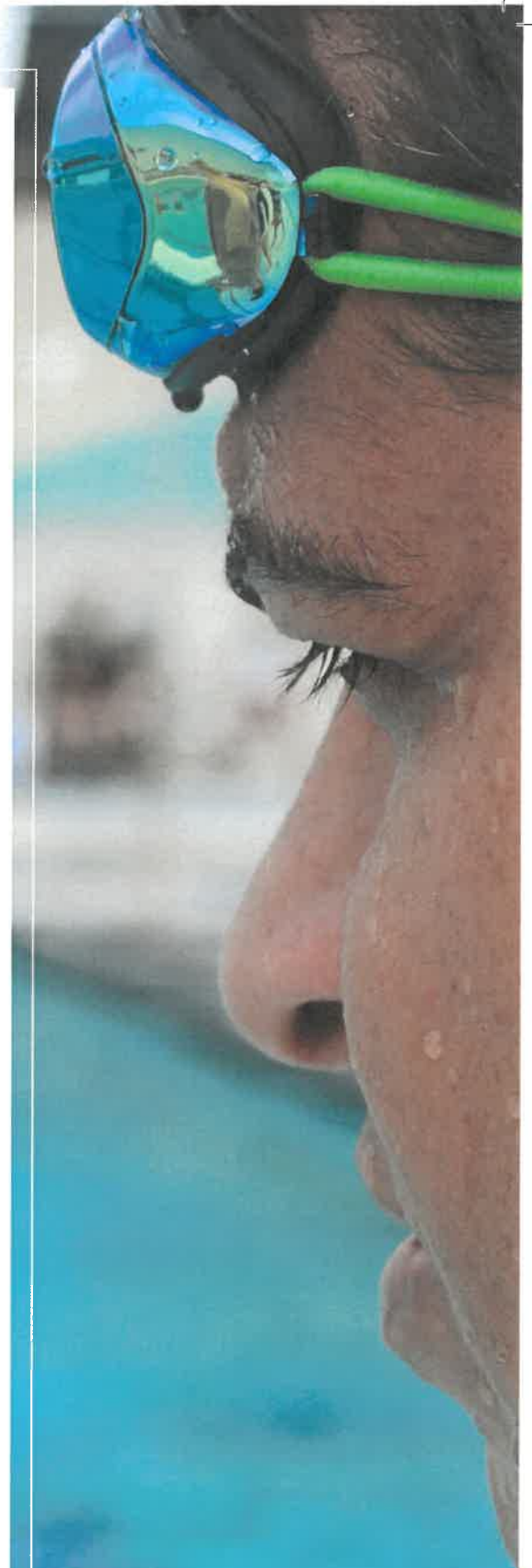
Sallarulo's Race for Champions 5K Run/Walk

The Sallarulo's Race for Champions shows the hearts of our true champions as members of our community continue to support and stand united with Special Olympics Florida.

Our Mission

To provide year-round sports training and competition in a variety of Olympic-type sports for people with intellectual disabilities who wish to participate, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in the sharing of gifts, skills, and friendship with their families, other Special Olympics athletes, and the community.

Should you have any questions, contact Elisa Llodra at Elisallodra@sofl.org or (786) 848-0044.

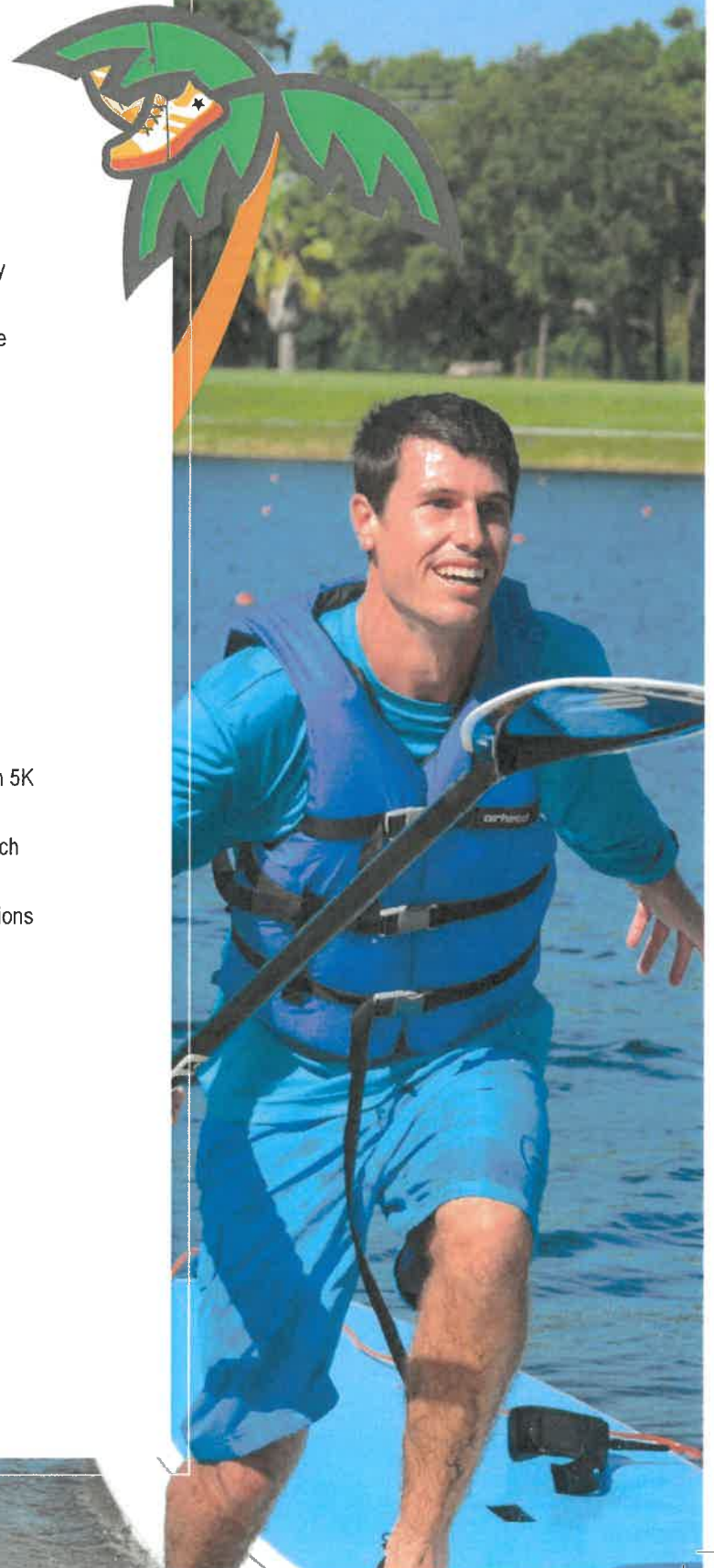


SPONSORSHIP OPPORTUNITIES

Title Sponsor \$75,000

Exclusive Level, only one Title Sponsor available

- Exclusive naming of The Carnival of Champions main village area
- Recognition as Title Sponsor throughout the event site
- One corporate banner displayed in area of high visibility (sponsor to provide banner)
- Opportunity for company representative to serve on the event's honorary committee
- Opportunity to speak from the stage
- Opportunity for a check presentation from stage
- Logo or Name included in print advertisement in two premier South Florida magazines
- Logo or Name predominately placed on running shirt distributed to all race participants
- Title Sponsor recognition on fundraising event website
- One 10x10 display tent at The Carnival of Champions
- Opportunity to distribute company-branded promotional items in participant gift bag
- Twenty (20) complimentary race entries to participate in 5K Run/Walk
- Twenty (20) complimentary passes to Champions Brunch on Race Day
- Receive a commemorative Sallarulo's Race for Champions 5K gift and plaque

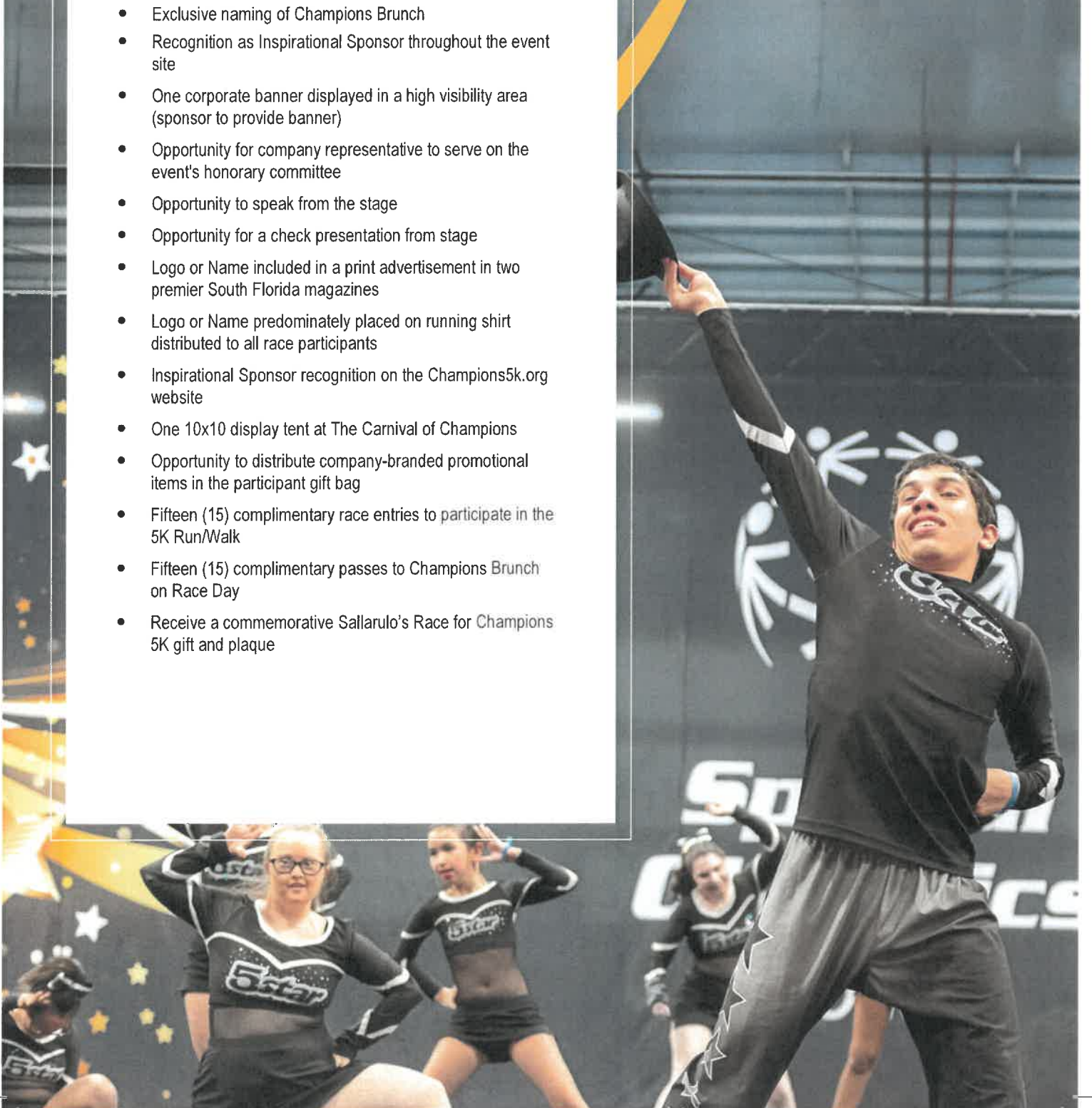


SPONSORSHIP OPPORTUNITIES

Inspirational Sponsor \$50,000

Exclusive Level, only one Inspirational Sponsor available

- Exclusive naming of Champions Brunch
- Recognition as Inspirational Sponsor throughout the event site
- One corporate banner displayed in a high visibility area (sponsor to provide banner)
- Opportunity for company representative to serve on the event's honorary committee
- Opportunity to speak from the stage
- Opportunity for a check presentation from stage
- Logo or Name included in a print advertisement in two premier South Florida magazines
- Logo or Name predominately placed on running shirt distributed to all race participants
- Inspirational Sponsor recognition on the Champions5k.org website
- One 10x10 display tent at The Carnival of Champions
- Opportunity to distribute company-branded promotional items in the participant gift bag
- Fifteen (15) complimentary race entries to participate in the 5K Run/Walk
- Fifteen (15) complimentary passes to Champions Brunch on Race Day
- Receive a commemorative Sallarulo's Race for Champions 5K gift and plaque





SPONSORSHIP OPPORTUNITIES

Champion Sponsor: \$25,000

- Exclusive naming of Finish Line or Start Line
- Opportunity to award runners with medals at Finish Line
- Recognition as Champion Sponsor throughout the event site
- Logo or Name included in a print advertisement in two premier South Florida magazines
- Logo or Name on running shirt distributed to all race participants
- Champion Sponsor recognition on the Champions5k.org website
- One 10x10 display tent at The Carnival of Champions
- Opportunity to distribute company-branded promotional items in the participant gift bag
- Ten (10) complimentary race entries to participate in the 5K Run/Walk
- Ten (10) complimentary passes to Champions Brunch on Race Day
- Receive a commemorative Sallarulo's Race for Champions 5K gift and plaque



SPONSORSHIP OPPORTUNITIES

Titanium Sponsor: \$10,000

- Naming opportunity of Hydration Stations or Mile Markers Banner along the 5K route
- Recognition as Titanium Sponsor throughout the event site
- Logo or Name included in a print advertisement in two premier South Florida magazines
- Logo or Name on running shirt distributed to all race participants
- Titanium Sponsor recognition on the Champions5k.org website
- One 10x10 display tent at The Carnival of Champions
- Opportunity to distribute company-branded promotional items in the participant gift bag
- Five (5) complimentary race entries to participate in the 5K Run/Walk
- Five (5) complimentary passes to Champions Brunch on Race Day
- Receive a commemorative Sallarulo's Race for Champions 5K gift and plaque



SPONSORSHIP OPPORTUNITIES

Platinum Sponsor: \$5,000

- Logo or Name on running shirt distributed to all race participants
- Platinum Sponsor recognition on the Champions5k.org website
- One 10x10 display tent at The Carnival of Champions
- Opportunity to provide promotional items in the participant gift bag
- Four (4) complimentary entries to participate in the 5K Run/Walk
- Four (4) complimentary passes to Champions Brunch
- Receive a commemorative Sallarulo's Race for Champions 5K gift and plaque

Gold Sponsor: \$2,500

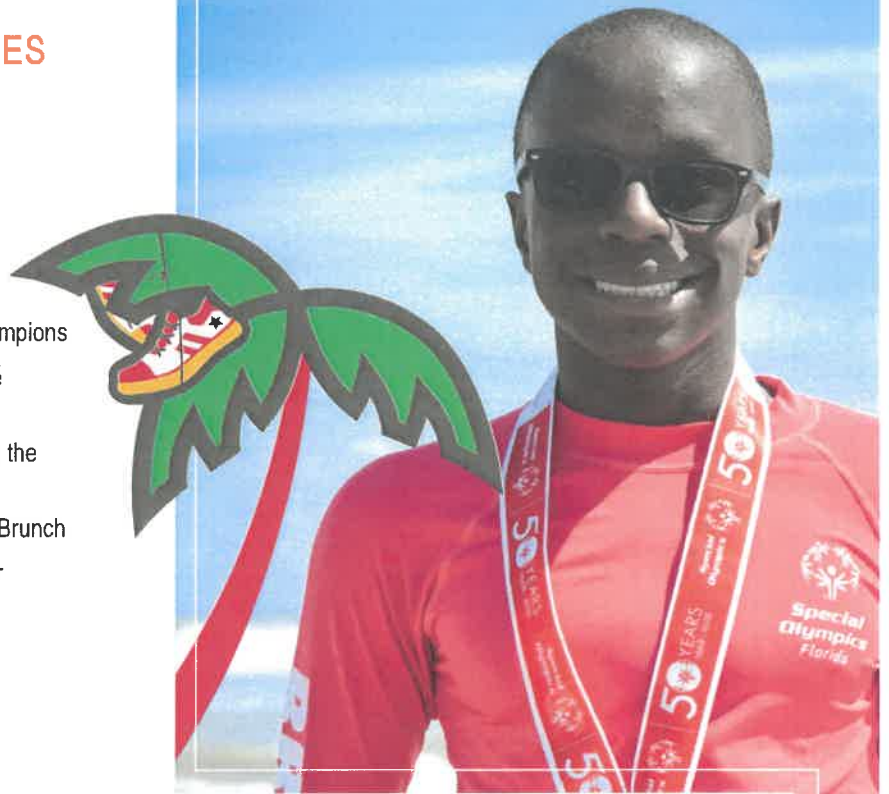
- Logo or Name on running shirt distributed to all race participants
- Signage recognition as Gold Sponsor
- One (1) 10x10 display tent at The Carnival of Champions
- Opportunity to provide promotional items in the participant gift bag
- Two (2) complimentary entries to participate in the 5K Run/Walk
- Two (2) complimentary passes to Champions Brunch
- Receive a commemorative Sallarulo's Race for Champions 5K gift and plaque

Silver Sponsor: \$1,000

- Name on running shirt distributed to all race participants
- Name recognition on event banner
- Opportunity to provide promotional items in the participant gift bag

Bronze Sponsor: \$500

- Opportunity to provide promotional items in the participant gift bag





SPONSORSHIP COMMITMENT FORM

I/We plan to support Special Olympics Florida - Broward County at the following sponsor level:

_____ Title \$75,000	_____ Platinum \$5,000
_____ Inspirational \$50,000	_____ Gold \$2,500
_____ Champion \$25,000	_____ Silver \$1,000
_____ Titanium \$10,000	_____ Bronze \$500

I/We cannot sponsor but would like to support Special Olympics Florida - Broward County

Please accept this contribution of \$ _____

To make this payment by check, complete the information below, and mail check made payable to Special Olympics Florida with this page to:

SPECIAL OLYMPICS FLORIDA – BROWARD COUNTY
3300 S. University Drive
Fort Lauderdale, FL 33328

Full Name _____

Address _____

Phone _____

Name/company/organization to appear as sponsor:

To make this payment by credit card, please visit <https://give.specialolympicsflorida.org/sallarulo5k> or scan the QR code below:



Event Contact: Elisa Llodra, elisallodra@sofl.org or (786) 848-0044

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2022****Open to Public Inspection**

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20																			
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization <u>Special Olympics Florida, Inc.</u></td> <td>D Employer identification number <u>23-7181560</u></td> </tr> <tr> <td colspan="2">Doing business as</td> <td></td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> <td>E Telephone number <u>(352) 243-9536</u></td> </tr> <tr> <td colspan="2"><u>1915 Don Wickham Dr.</u></td> <td></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <u>Clermont, FL 34711</u></td> <td>G Gross receipts \$<u>16,937,748.</u></td> </tr> <tr> <td colspan="3"> F Name and address of principal officer: <u>Sherry Wheelock, 1915 Don Wickman Dr., Clermont, FL 34711</u> </td> </tr> </table>	C Name of organization <u>Special Olympics Florida, Inc.</u>		D Employer identification number <u>23-7181560</u>	Doing business as			Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number <u>(352) 243-9536</u>	<u>1915 Don Wickham Dr.</u>			City or town, state or province, country, and ZIP or foreign postal code <u>Clermont, FL 34711</u>		G Gross receipts \$ <u>16,937,748.</u>	F Name and address of principal officer: <u>Sherry Wheelock, 1915 Don Wickman Dr., Clermont, FL 34711</u>		
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F Name and address of principal officer: <u>Sherry Wheelock, 1915 Don Wickman Dr., Clermont, FL 34711</u>																			
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.																	
J Website: <u>www.Specialolympicsflorida.org</u>		H(c) Group exemption number																	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: <u>1972</u> M State of legal domicile: <u>FL</u>																	

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>To provide year round sports training and competition, critical health services, and leadership skills to children and adults with intellectual disabilities, at no cost to the athlete or their caregiver as a means to achieve physical fitness.</u>	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 18
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5 116
	6	Total number of volunteers (estimate if necessary)	6 38,721
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 10,913,311. Current Year 14,120,936.
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	63,273. 145,763.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,333,336. 1,186,519.
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,309,920. 15,453,218.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,120,764. 7,183,636.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25)	1,767,383.
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,938,872. 8,466,882.
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	11,059,636. 15,650,518.
19	Revenue less expenses. Subtract line 18 from line 12	2,250,284. -197,300.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 12,817,394. End of Year 12,512,811.
	21	Total liabilities (Part X, line 26)	2,326,015. 2,974,759.
	22	Net assets or fund balances. Subtract line 21 from line 20	10,491,379. 9,538,052.

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer	07/10/2023 Date			
	Sherry Wheelock, Chief Executive Officer Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Rick Reeder, CPA	Rick Reeder 	07/10/2023		P00063034
	Firm's name	Reeder & Associates, PA		Firm's EIN	59-3478492
	Firm's address	3339 W. Bearss Avenue, Tampa, FL 33618		Phone no.	(813) 908-5310
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No					

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1** Briefly describe the organization's mission:
To provide year round sports training
and competition, critical health services, and leadership skills to children
and adults with intellectual disabilities, at no cost to the athlete or their caregiver as a means to achieve physical fitness.
- 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 \$ 4,809,765. including grants of \$ 0.) (Revenue \$ 0.)
Through participation in 236 local competitions, 58,461 Special Olympics athletes from
Florida had ample opportunities to practice and hone their skills. With 27
different sports being offered year-round, there is something for everyone.
During 2022, we hosted the largest Special Olympics USA (national) games in Special Olympics history
and the largest humanitarian event ever in the state of Florida. As a result, our team and resources
helped provide a once-in-a-lifetime experience for an additional 5,000 athletes from across the US and Caribbean.
They also delivered an additional 13,000 health exams. In 2022, Special Olympics Florida celebrated its
50th anniversary, which included special programmatic and donor activations across the state.
Both of these milestone events elevated public awareness and brought additional champions into our mission.

4b (Code:) (Expenses \$ 2,287,758. including grants of \$ 0.) (Revenue \$ 0.)
Training of 58,461 athletes in functional sports skills and rules which empower and enable them to
interact with the community. Training takes place not only as part of the Olympic type sports offered, but
also through our Unified Sports Young Athletes Program and Athlete Leadership courses to enhance our athletes' opportunities
within our community. While providing the athletes with opportunities to build muscles and sharpen motor skills, training
also builds self-confidence and the development of social skills that will help them live a better life.

4c (Code:) (Expenses \$ 810,433. including grants of \$ 0.) (Revenue \$ 0.)
Healthy Programs - Strive to improve athletes' well-being & overall sports experience through enhancement of health,
wellness & fitness initiatives. Through partnerships fitness and wellness programs, as well as robust Healthy Athletes
programming, SOFL is paving the way for inclusive health. We offer an approach that focuses on the whole
person with an intellectual & developmental disability & provide integrated health care & referrals. Athletes are offered
in eight disciplines, including health promotion, physical examinations, physical therapy, hearing, vision,
podiatry, mental wellness, and dental care. SOFL trains healthcare providers throughout the state, improving access
to quality health care year-round for people with intellectual and developmental disabilities in their own communities.
During 2022, the program performed 6,913 health screenings with the assistance of 690 health care professionals.
During 2022, we hosted the largest Special Olympics USA (national) games in Special Olympics history and the largest humanitarian
event ever in the state of Florida. As a result, our team and resources helped provide a once-in-a-lifetime
See Part III, Ln 4c statement

4d Other program services (Describe on Schedule O.)
 (Expenses \$ 5,375,252. including grants of \$ 0.) (Revenue \$ 0.)

4e Total program service expenses 13,283,208.

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	1 ☒	☐
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 ☒	☐
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 ☐	☒
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 ☐	☒
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5 ☐	☒
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	6 ☐	☒
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	7 ☐	☒
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 ☐	☒
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	9 ☐	☒
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10 ☒	☐
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	11a ☒	☐
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	11b ☐	☒
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	11c ☐	☒
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	11d ☒	☐
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ☒	☐
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f ☐	☒
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a ☒	☐
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b ☐	☒
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 ☐	☒
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a ☐	☒
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b ☐	☒
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 ☐	☒
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16 ☐	☒
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17 ☐	☒
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 ☒	☐
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 ☐	☒
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a ☐	☒
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b ☐	☐
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 ☐	☒

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		x
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	x	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		x
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		x
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		x
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		x
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		x
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	x	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		x
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	x	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	x	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		x
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		x
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		x
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		x
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	x	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		x
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		x
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		x
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		x
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	x	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 131	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	116
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on 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	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on 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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

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 Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 Sherry Wheelock, 1915 Don Wickham Dr., Blvd., FL 34711 (352)243-9536

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Emery Gainey Chair	3.00	X		X				0.	0.	0.
(2) Brad Gilmour Vice Chair	3.00	X		X				0.	0.	0.
(3) Michael Nursey Treasurer	3.00	X		X				0.	0.	0.
(4) Jim Payne Secretary	2.00	X		X				0.	0.	0.
(5) Brad Singh Past Chair	2.00	X		X				0.	0.	0.
(6) Scott Stricklin Director	2.00	X						0.	0.	0.
(7) Margeret Aune Director	2.00	X						0.	0.	0.
(8) Yvonne Johnson Director	2.00	X						0.	0.	0.
(9) Victor Shaffer Director	2.00	X						0.	0.	0.
(10) Maryann Smith Director	2.00	X						0.	0.	0.
(11) Michele Goodwin Director	2.00	X						0.	0.	0.
(12) Ashley Moody Director	2.00	X						0.	0.	0.
(13) Doug Pridgen Director	2.00	X						0.	0.	0.
(14) David Cato Director	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Walter Knox Director	2.00	☒						0.	0.	0.
(16) Cary D'Ortona Director	2.00	☒						0.	0.	0.
(17) Marsha Singh Director	2.00	☒						0.	0.	0.
(18) Eric Hall Director	2.00	☒						0.	0.	0.
(19) Sherry Wheelock President/CEO	40.00			☒				247,755.	0.	40,630.
(20) Berit Amlie Chief Administrative Officer	40.00			☒				170,110.	0.	27,400.
(21) Alan Young Sr. VP Controller	40.00					☒		132,853.	0.	22,200.
(22) Erin Kozlowski Sr. VP Development	40.00					☒		118,890.	0.	19,700.
(23) Linsey Smith Chief Development and Marketing Officer	40.00					☒		137,546.	0.	23,000.
(24) Lori Newcomb Sr. VP Corporate Partnerships	40.00					☒		113,898.	0.	18,250.
(25)										
1b Subtotal								921,052.	0.	151,180.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								921,052.	0.	151,180.

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 **6**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	☐	☒
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>	☒	☐
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>	☐	☒

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 RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	1,986,557.			
	d	Related organizations	1d	300,000.			
	e	Government grants (contributions)	1e	1,538,332.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	10,296,047.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 31,657.			
	h	Total. Add lines 1a-1f		14,120,936.			
	Business Code						
Program Service Revenue	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		117,439.	0.	0.	117,439.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
	7a			28,324.			
	b	Less: cost or other basis and sales expenses	7b		0.		
	c	Gain or (loss)	7c		28,324.		
	d	Net gain or (loss)		28,324.	0.	0.	28,324.
	8a	Gross income from fundraising events (not including \$1,986,557. of contributions reported on line 1c). See Part IV, line 18	8a	2,671,049.			
	b	Less: direct expenses	8b	1,484,530.			
	c	Net income or (loss) from fundraising events		1,186,519.		0.	1,186,519.
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		15,453,218.	0.	0.	1,332,282.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	417,865.	208,933.	125,360.	83,572.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,306,852.	4,297,959.	117,522.	891,371.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	296,100.	233,919.	11,844.	50,337.
9 Other employee benefits	717,331.	684,036.	12,955.	20,340.
10 Payroll taxes	445,488.	351,935.	17,820.	75,733.
11 Fees for services (nonemployees):				
a Management				
b Legal	16,878.	0.	16,878.	0.
c Accounting	23,200.	0.	23,200.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	124,621.	78,179.	4,018.	42,424.
12 Advertising and promotion				
13 Office expenses	400,888.	306,483.	29,606.	64,799.
14 Information technology				
15 Royalties				
16 Occupancy	97,739.	86,174.	2,910.	8,655.
17 Travel	576,748.	486,751.	3,362.	86,635.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	36,570.	33,386.	414.	2,770.
20 Interest				
21 Payments to affiliates	288,338.	273,338.	0.	15,000.
22 Depreciation, depletion, and amortization	443,656.	289,418.	114,091.	40,147.
23 Insurance	273,641.	237,966.	16,479.	19,196.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Awards and Recognition	205,268.	172,511.	4,797.	27,960.
b Games lodging	804,959.	757,843.	6,161.	40,955.
c Repairs and maintenance	56,378.	46,326.	1,982.	8,070.
d Coaches/trainers/stipends	195,256.	195,256.	0.	0.
e All other expenses	4,922,742.	4,542,795.	90,528.	289,419.
25 Total functional expenses. Add lines 1 through 24e	15,650,518.	13,283,208.	599,927.	1,767,383.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	521,134.	1 1,769,773.
	2 Savings and temporary cash investments	0.	2
	3 Pledges and grants receivable, net	2,449,770.	3 2,275,400.
	4 Accounts receivable, net	863,901.	4 796,409.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges	459,383.	9 355,630.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,095,149.	
	b Less: accumulated depreciation	10b 4,779,276.	10c 1,315,873.
	11 Investments—publicly traded securities	1,458,753.	11 4,841,706.
	12 Investments—other securities. See Part IV, line 11	6,079,497.	12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11	984,956.	15 1,158,020.
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,817,394.	16 12,512,811.	
Liabilities	17 Accounts payable and accrued expenses	1,209,662.	17 1,307,346.
	18 Grants payable		18
	19 Deferred revenue	1,116,353.	19 817,212.
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23 Secured mortgages and notes payable to unrelated third parties		23
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0.	25 850,201.
	26 Total liabilities. Add lines 17 through 25	2,326,015.	26 2,974,759.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
	27 Net assets without donor restrictions	9,661,950.	27 8,915,846.
	28 Net assets with donor restrictions	829,429.	28 622,206.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.		
	29 Capital stock or trust principal, or current funds		29
	30 Paid-in or capital surplus, or land, building, or equipment fund		30
	31 Retained earnings, endowment, accumulated income, or other funds		31
	32 Total net assets or fund balances	10,491,379.	32 9,538,052.
33 Total liabilities and net assets/fund balances	12,817,394.	33 12,512,811.	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,453,218.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,650,518.
3	Revenue less expenses. Subtract line 2 from line 1	3	-197,300.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,491,379.
5	Net unrealized gains (losses) on investments	5	-756,027.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,538,052.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . .		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .		

Additional Information From Form 990: Return of Organization Exempt from Income Tax**Form 990: Return of Organization Exempt from Income Tax****Form 990, Page 2, Part III, Line 4c (continued)****Continuation Statement**

Description
experience for an additional 5,000 athletes from across the US and Caribbean. They also delivered an additional 13,000 health
exams. In 2022, Special Olympics Florida celebrated its 50th anniversary, which included special programmatic
and donor activations across the state. Both of these milestone events elevated public awareness and brought additional champions into our mission.

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Special Olympics Florida, Inc.

Employer identification number

23-7181560

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11,190,501.	11,954,412.	9,939,462.	10,913,311.	12,134,379.	56,132,065.
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	11,190,501.	11,954,412.	9,939,462.	10,913,311.	12,134,379.	56,132,065.
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						56,132,065.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	11,190,501.	11,954,412.	9,939,462.	10,913,311.	12,134,379.	56,132,065.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	122,373.	71,912.	78,477.	63,273.	117,439.	453,474.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						56,585,539.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	99.2 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.05 %
16a 33¹/₃% support test—2022. 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 33¹/₃% support test—2021. 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—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%
19a 33¹/₃% support tests—2022. 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 33¹/₃% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

[illegible]

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

Special Olympics Florida, Inc.

23-7181560

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (for example, recreation or education) ☐ Protection of natural habitat ☐ Preservation of open space ☐ Preservation of a historically important land area ☐ Preservation of a certified historic structure	
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.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	☐ Yes ☐ No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	☐ Yes ☐ No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** ☐ Public exhibition **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------------|
| c Beginning balance | 1c _____ |
| d Additions during the year | 1d _____ |
| e Distributions during the year | 1e _____ |
| f Ending balance | 1f _____ |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	322,206.	322,206.	333,156.	333,156.	419,823.
b Contributions	50,000.				
c Net investment earnings, gains, and losses					0.
d Grants or scholarships					
e Other expenditures for facilities and programs			10,950.		86,667.
f Administrative expenses					
g End of year balance	372,206.	322,206.	322,206.	333,156.	333,156.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment _____ 0%
- b** Permanent endowment _____ 100%
- c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations **3a(i)** ☐ Yes ☒ No
- (ii)** Related organizations **3a(ii)** ☐ Yes ☒ No

- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? **3b** ☒ Yes ☐ No

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.			0.
b Buildings		2,383,178.	1,728,894.	654,284.
c Leasehold improvements				
d Equipment		2,067,232.	1,840,000.	227,232.
e Other		1,644,739.	1,210,382.	434,357.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,315,873.

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . . .		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) . . .		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Receivable from related entity	307,819.
(2) Right of use assets - operating leases	850,201.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,158,020.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Operating lease liability	850,201.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	850,201.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	16,557,968.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-756,027.
b	Donated services and use of facilities	2b	1,860,777.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,104,750.
3	Subtract line 2e from line 1	3	15,453,218.
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	15,453,218.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	17,511,295.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,860,777.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,860,777.
3	Subtract line 2e from line 1	3	15,650,518.
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	15,650,518.

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.

Pt V, Line 4: Contributions to the endowment fund are donor restricted for the benefit of the athletes of Special Olympics, Florida.

Part XIII **Supplemental Information** *(continued)*

Area for supplemental information with horizontal lines.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Special Olympics Florida, Inc.

Employer identification number

23-7181560

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 SOFL Invitational (event type)	(b) Event #2 Gala (event type)	(c) Other events 20 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	1,645,500.	684,673.	2,327,433.	4,657,606.
	2 Less: Contributions	1,412,491.	574,066.	0.	1,986,557.
	3 Gross income (line 1 minus line 2)	233,009.	110,607.	2,327,433.	2,671,049.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	209,949.	84,794.		294,743.
	6 Rent/facility costs	90,994.	95,976.		186,970.
	7 Food and beverages	10,315.			10,315.
	8 Entertainment		2,500.		2,500.
	9 Other direct expenses	107,367.	22,664.	859,971.	990,002.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				1,484,530.
	11 Net income summary. Subtract line 10 from line 3, column (d)				1,186,519.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- | | | | |
|-----------|--|------------------------------|-----------------------------|
| 11 | Does the organization conduct gaming activities with nonmembers? | ☐ Yes | ☐ No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | ☐ Yes | ☐ No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c** If "Yes," enter name and address of the third party: _____

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided

☐ Director/officer☐ Employee☐ Independent contractor

- 17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

[illegible]

**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" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Special Olympics Florida, Inc.

Employer identification number

23-7181560

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- | | | |
|--|-----------|---|
| a Receive a severance payment or change-of-control payment? | 4a | X |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | X |
| c Participate in or receive payment from an equity-based compensation arrangement? | 4c | X |
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- | | | |
|------------------------------------|-----------|---|
| a The organization? | 5a | X |
| b Any related organization? | 5b | X |
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- | | | |
|------------------------------------|-----------|---|
| a The organization? | 6a | X |
| b Any related organization? | 6b | X |
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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.

[illegible]

Schedule J (Form 990) 2022

**SCHEDULE L
(Form 990)**

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27,
28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open To Public
Inspection**

Name of the organization **Special Olympics Florida, Inc.** Employer identification number **23-7181560**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Eric Hall	Board member	526,060.	Unified Champion Schools grants		X
(2) Margaret Aune	Board member	526,060.	Unified Champion Schools grants		X
(3) Maryann Smith	Board member	740,693.	Payments for facilities		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

1: The Board member listed above did not received compensation from these transactions.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Special Olympics Florida, Inc.

Employer identification number

23-7181560

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (Healthy athletes supplies)			31,657.	FMV
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		x
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	x	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		x
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Special Olympics Florida, Inc.

Employer identification number

23-7181560

Pt VI, Line 11b: The accounting department reviews and accumulates all financial information required on the Form 990. The draft form 990 is distributed to the audit committee, who reviews with the senior accounting staff.

Pt VI, Line 12c: The Conflict of Interest Policy is annually reviewed and signed by the Board of Directors of the Organization.

Pt VI, Line 15a: An annual compensation survey is compiled using Not for Profit compensation information. This information and compensation information obtained from local business and recruiting firms is compared to current compensation for the Org.'s CEO. The executive Committee reviews and approves any salary adjustments.

Pt VI, Line 15b: Total salary expense is reviewed as part of the annual budget process.

Pt VI, Line 19: The Organization provides these documents upon request.

Pt III, Line 4d:

Expenses: \$5,375,252 including grants of: \$0 Revenue: \$0

Description: Other programs include Unified Champion Schools, an education project that uses sports and education to activate young people to develop school communities where all youth are agents of change - fostering respect, dignity and advocacy for people with intellectual disabilities. Also included is the Young Athlete Program for children 2-7, coaching and officiating certification programs, athlete and community outreach, athlete leadership and the promotion of training and competition.

Pt IX, Line 24e:

Description: Coach and athlete meals

Total: \$784,531

Program services: \$750,395

Management and general: \$2,500

Fundraising: \$31,636

Name of the organization	Employer identification number
Special Olympics Florida, Inc.	23-7181560

Description: Other games expenses

Total: \$1,634,862

Program services: \$1,597,081

Management and general: \$1,213

Fundraising: \$36,568

Description: Shirts

Total: \$505,629

Program services: \$490,958

Management and general: \$2,683

Fundraising: \$11,988

Description: Postage

Total: \$145,837

Program services: \$111,476

Management and general: \$544

Fundraising: \$33,817

Description: Printing, production, website

Total: \$158,340

Program services: \$143,639

Management and general: \$1,180

Fundraising: \$13,521

Description: Facilities and equipment rental

Total: \$1,092,465

Program services: \$1,056,394

Management and general: \$7,442

Fundraising: \$28,629

Description: Marketing - recruitment

Total: \$293,035

Name of the organization

Special Olympics Florida, Inc.

Employer identification number

23-7181560

Program services: \$248,263

Management and general: \$570

Fundraising: \$44,202

Description: Donated medical and dental supplies

Total: \$31,657

Program services: \$31,657

Management and general: \$0

Fundraising: \$0

Description: Other supplies

Total: \$32,749

Program services: \$29,401

Management and general: \$0

Fundraising: \$3,348

Description: Miscellaneous

Total: \$201,856

Program services: \$66,735

Management and general: \$65,213

Fundraising: \$69,908

Description: Software

Total: \$41,781

Program services: \$16,796

Management and general: \$9,183

Fundraising: \$15,802

**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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Special Olympics Florida, Inc.

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
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, 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 : (if section 501
(1) Special Olympics Florida Foundation 45-3340920 1915 Don Wickham Drive Clermont FL 34711	supporting organization	FL	501 (c) (3)	12
(2) Special Olympics USA Games 2022 Organizing Committee 82-4578708 7658 Municipal Drive Orlando FL 32819	2022 Games	FL	501 (c) (3)	7
(3)				
(4)				
(5)				
(6)				
(7)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990. BAA

REV 05/17/23 PRO

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on line 33, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations	
							Yes	No
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on 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 total assets
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

BAA

REV 05/17/23 PRO

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line**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 Part

- 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)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relat

(a) Name of related organization	(b) Transaction type (a—s)	(c) Amount involved
(1) Special Olympics Florida Foundation, Inc.	c	300,000
(2) Special Olympics USA Games 2022 Organizing Committee, Inc.	p	1,424,405
(3)		
(4)		
(5)		
(6)		

BAA

REV 05/17/23 PRO

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, P

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its gross revenue (or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportional allocations:	
				Yes	No			Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

BAA

REV 05/17/23 PRO

Part VII

Supplemental Information

Supplemental information
Provide additional information for responses to questions on Schedule R. See instructions.

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SOFL 2024 Draft Budget

Revenues

Operating Revenues (before Non-cash)

Direct Marketing	\$688,000
Fund Raising Events/Programs	7,073,000
Indiv. Gifts, Corp. Partnerships & Bequests	7,620,000
Foundation & Trust/Grants	3,598,000
Investment Income	360,000
Subtotal Operating Revenues (before non-cash)	\$19,339,000

Non-cash Revenue

In-Kind Donations	3,200,000
Unrealized Gain/ Loss on Investments	-
Subtotal non-cash	3,200,000

TOTAL REVENUES	\$22,539,000
-----------------------	---------------------

Expenses

Operating Expenses (before non-cash)

Competition Expenses Direct	\$5,036,000
Training & Other Program Expenses (Direct)	3,462,000
Fund Raising Event Costs	1,556,000
Other Fund Raising Expenses	695,000
Salaries, Wages, Payroll Taxes & Employee Benefits	8,200,000
SOI Fee	325,000
Property, Liability and Worker's Compensation Insurance	296,000
Other Office Expenses	195,000
Total Operating Expenses (before non-cash)	\$19,765,000

Non-cash expenses

In-Kind Expenses	3,200,000
Depreciation	380,000
Subtotal non-cash expenses	3,580,000
Total Expenses	\$23,345,000

NET PROFIT	(\$806,000)
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Operating Profit	(\$426,000)
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**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

3339 W. Bearss Ave. ■ Tampa, FL 33618 ■ Phone: (813) 908-5310 ■ Fax: (813) 908-5402

Member: American Institute of Certified Public Accountants ■ Florida Institute of Certified Public Accountants

www.reeder-cpa.com

SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Special Olympics Florida, Inc.
Special Olympics Florida Foundation, Inc.
Clermont, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Special Olympics Florida, Inc. (a nonprofit organization) and Special Olympics Florida Foundation, Inc. (collectively the Organization), which comprise the consolidated statements of financial position as of December 31, 2022, and the related consolidated statements of activities and changes in net assets, consolidated statement of functional expenses, and consolidated statement of cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Report on Schedule of Expenditures of Financial Assistance Required by Chapter 10.650, Rules of the Auditor General, State of Florida

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of financial assistance is presented for purposes of additional analysis as required by Chapter 10.650, Rules of the Auditor General, State of Florida, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matters

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Reeder & Associates, PA

Certified Public Accountants
April 19, 2023

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022**

	Special Olympics Florida	Special Olympics Florida Foundation	Eliminations	Total
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 1,769,773	\$ -	\$ -	\$ 1,769,773
Investments	4,841,706	7,954,152	-	12,795,858
Grants receivable	1,975,400	-	-	1,975,400
Accounts receivable	796,409	-	-	796,409
Pledges receivable	300,000	-	-	300,000
Due from SOFL Foundation	307,819	-	(307,819)	-
Prepaid expenses	355,630	-	-	355,630
Total Current Assets	10,346,737	7,954,152	(307,819)	17,993,070
Investments	-	50,010	-	50,010
Right-of-use asset, operating leases	850,201	-	-	850,201
Property and equipment, net of accumulated depreciation	1,315,873	-	-	1,315,873
Total Assets	<u>\$ 12,512,811</u>	<u>\$ 8,004,162</u>	<u>\$ (307,819)</u>	<u>\$ 20,209,154</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts payable and accrued expenses	\$ 1,307,346	\$ -	\$ -	\$ 1,307,346
Due to Special Olympics Florida	-	307,819	(307,819)	-
Operating lease liability, current portion	181,249	-	-	181,249
Deferred revenue	817,212	-	-	817,212
Total Current Liabilities	2,305,807	307,819	(307,819)	2,305,807
Operating lease liability, long-term portion	668,952	-	-	668,952
Total Liabilities	<u>2,974,759</u>	<u>307,819</u>	<u>(307,819)</u>	<u>2,974,759</u>
NET ASSETS				
Without donor restrictions:				
Undesignated	7,599,973	7,646,343	-	15,246,316
Invested in property and equipment	1,315,873	-	-	1,315,873
Total Net Assets Without Donor Restrictions	<u>8,915,846</u>	<u>7,646,343</u>	<u>-</u>	<u>16,562,189</u>
With donor restrictions:				
Time restrictions	300,000	-	-	300,000
Restricted in perpetuity - endowment	322,206	50,000	-	372,206
Total Net Assets With Donor Restrictions	<u>622,206</u>	<u>50,000</u>	<u>-</u>	<u>672,206</u>
Total Net Assets	<u>9,538,052</u>	<u>7,696,343</u>	<u>-</u>	<u>17,234,395</u>
Total Liabilities and Net Assets	<u>\$ 12,512,811</u>	<u>\$ 8,004,162</u>	<u>\$ (307,819)</u>	<u>\$ 20,209,154</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Special Olympics Florida	Special Olympics Florida Foundation	Eliminations	Consolidated Total
<i>Changes in Net Assets Without Donor Restrictions:</i>				
REVENUES				
Special events	\$ 4,657,606	\$ -	\$ -	\$ 4,657,606
Less direct costs	(1,484,530)	-	-	(1,484,530)
Total special events, net of direct costs	3,173,076	-	-	3,173,076
Contributions	9,127,942		(300,000)	8,827,942
Federal and state grants	1,538,332	-	-	1,538,332
Other grants and contracts	1,436,448	-	-	1,436,448
In-kind contributions	1,892,434	-	-	1,892,434
Investment return, net	(638,588)	(955,920)	-	(1,594,508)
Gain on disposition of property and equipment	28,324	-	-	28,324
Net assets released from restrictions	207,223	-	-	207,223
Total Revenues Without Donor Restrictions	16,765,191	(955,920)	(300,000)	15,509,271
EXPENSES				
<i>Program Services:</i>				
Games	5,928,915	-	-	5,928,915
Training	2,460,891	-	-	2,460,891
Health programs	999,903	-	-	999,903
Unified Champion Schools	1,312,176	-	-	1,312,176
Other programs	4,328,476	300,000	(300,000)	4,328,476
<i>Total Program Services</i>	15,030,361	300,000	(300,000)	15,030,361
<i>Support Services:</i>				
Management and general	636,122	-	-	636,122
Fundraising	1,844,812	89,460	-	1,934,272
<i>Total Support Services</i>	2,480,934	89,460	-	2,570,394
TOTAL EXPENSES	17,511,295	389,460	(300,000)	17,600,755
Increase (Decrease) in Net Assets Without Donor Restrictions	(746,104)	(1,345,380)	-	(2,091,484)

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION**
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Olympics Florida	Special Olympics Florida Foundation	Eliminations	Consolidated Total
<i>Changes in Net Assets With Donor Restrictions:</i>				
Endowment contributions	\$ -	\$ 50,000	\$ -	50,000
Net assets released from restrictions	<u>(207,223)</u>	<u>-</u>	<u>-</u>	<u>\$ (207,223)</u>
Increase (Decrease) in Net Assets With Donor Restrictions	<u>(207,223)</u>	<u>50,000</u>	<u>-</u>	<u>\$ (157,223)</u>
CHANGE IN NET ASSETS	(953,327)	(1,295,380)	-	(2,248,707)
NET ASSETS, beginning of year	<u>10,491,379</u>	<u>8,991,723</u>	<u>-</u>	<u>19,483,102</u>
NET ASSETS, end of year	<u><u>\$ 9,538,052</u></u>	<u><u>\$ 7,696,343</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,234,395</u></u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Program Services</i>						<i>Support Services</i>			
	<u>Games</u>	<u>Training</u>	<u>Health Programs</u>	<u>Unified Champion Schools</u>	<u>Other Programs</u>	<u>Total</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>	<u>Total Expenses</u>
Salaries	\$ 1,045,484	\$ 783,612	\$ 357,672	\$ 332,439	\$ 1,987,685	\$ 4,506,892	\$ 242,882	\$ 1,064,403	\$ 1,307,285	\$ 5,814,177
Employee benefits and payroll taxes	292,819	164,711	73,597	90,449	648,314	1,269,890	42,619	146,410	189,029	1,458,919
Total salaries and related expenses	1,338,303	948,323	431,269	422,888	2,635,999	5,776,782	285,501	1,210,813	1,496,314	7,273,096
Awards and recognition	78,192	24,544	8,186	5,976	55,613	172,511	4,797	27,960	32,757	205,268
Conferences	2,650	2,345	-	920	27,471	33,386	414	2,770	3,184	36,570
Consulting and fees	40,422	40,166	5,850	166,377	20,620	273,435	44,096	42,424	86,520	359,955
In-kind	1,119,150	173,133	221,127	-	265,400	1,778,810	36,195	77,429	113,624	1,892,434
Insurance	61,706	48,764	-	-	127,496	237,966	16,479	19,196	35,675	273,641
Lodging	524,410	78,520	14,443	61,581	78,889	757,843	6,161	40,955	47,116	804,959
Repairs and maintenance	15,636	9,466	11,088	-	10,136	46,326	1,982	8,070	10,052	56,378
Athlete and coach meals	604,128	85,274	9,088	29,346	22,559	750,395	2,500	31,636	34,136	784,531
Marketing recruitment	15,818	12,608	65,112	19,066	135,659	248,263	570	44,202	44,772	293,035
Office expense	136,788	48,236	7,445	2,784	111,230	306,483	29,606	64,799	94,405	400,888
Supplies	7,699	4,324	5,293	3,024	9,061	29,401	-	3,348	3,348	32,749
Other games	850,929	356,186	84,103	148,545	157,318	1,597,081	1,213	36,568	37,781	1,634,862
Shirts	66,518	78,327	8,036	270,215	67,862	490,958	2,683	11,988	14,671	505,629
Postage	16,203	20,981	31,839	28,651	13,802	111,476	544	33,817	34,361	145,837
Software	7,118	3,624	76	5	5,973	16,796	9,183	15,802	24,985	41,781
Printing, production, and website	28,728	20,362	22,592	6,011	65,946	143,639	1,180	13,521	14,701	158,340
Facilities and equipment rental	603,351	383,235	27,789	12,576	29,443	1,056,394	7,442	28,629	36,071	1,092,465
Utilities	21,186	9,661	9,817	1,781	43,729	86,174	2,910	8,655	11,565	97,739
Travel	265,644	38,609	21,986	108,120	52,392	486,751	3,362	86,635	89,997	576,748
Miscellaneous	28,919	9,639	1,012	1,311	25,854	66,735	65,213	69,908	135,121	201,856
Special Olympics, Inc.	-	-	-	-	273,338	273,338	-	15,000	15,000	288,338
Total expenses before depreciation	5,833,498	2,396,327	986,151	1,289,177	4,235,790	14,740,943	522,031	1,894,125	2,416,156	17,157,099
Depreciation expense	95,417	64,564	13,752	22,999	92,686	289,418	114,091	40,147	154,238	443,656
TOTAL EXPENSES	\$ 5,928,915	\$ 2,460,891	\$ 999,903	\$ 1,312,176	\$ 4,328,476	\$ 15,030,361	\$ 636,122	\$ 1,934,272	\$ 2,570,394	\$ 17,600,755

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
CONSOLIDATED STATEMENTS OF CASH FLOWS
DECEMBER 31, 2022**

	Special Olympics Florida	Special Olympics Florida Foundation	Consolidated Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Change in Net Assets	\$ (953,327)	\$ (1,295,380)	\$ (2,248,707)
<i>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</i>			
Depreciation	443,656	-	443,656
Gain on disposition of property and equipment	(28,324)	-	(28,324)
Net unrealized (gain) loss on investments	756,027	351,646	1,107,673
(Increase) decrease in accounts and grants receivable	34,639	-	34,639
(Increase) decrease in pledges receivable	207,223	-	207,223
(Increase) decrease in due to/from Foundation	677,137	(677,137)	-
(Increase) decrease in prepaid expenses	103,753	-	103,753
Increase (decrease) in deferred revenue	(299,141)	-	(299,141)
Increase (decrease) in accounts payable and accrued expenses	97,684	-	97,684
Total adjustments	1,992,654	(325,491)	1,667,163
Net cash provided (used) by operating activities	1,039,327	(1,620,871)	(581,544)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property and equipment	(309,863)	-	(309,863)
Proceeds from sale of property and equipment	37,411	-	37,411
Proceeds from the sale of investments	3,800,004	9,976,678	13,776,682
Purchase of investments	(3,318,240)	(8,355,807)	(11,674,047)
Net cash provided (used) by investing activities	209,312	1,620,871	1,830,183
Net increase (decrease) in cash and cash equivalents	1,248,639	-	1,248,639
CASH AND CASH EQUIVALENTS, beginning of year	521,134	-	521,134
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,769,773</u>	<u>\$ -</u>	<u>\$ 1,769,773</u>
NON-CASH AND SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Disposal of fully depreciated property	\$ (49,513)	\$ -	\$ (49,513)
Non-cash lease liability from obtaining right-of-use asset	<u>\$ 850,201</u>	<u>\$ -</u>	<u>\$ 850,201</u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE A – DESCRIPTION OF ORGANIZATIONS

Special Olympics Florida, Inc., (Special Olympics) is a Statewide nonprofit corporation that provides year-round sports training and athletic competition in a variety of Olympic-type sports and health programs for all children and adults with intellectual disabilities who wish to participate, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in the sharing of gifts, skills and friendship with their families, other Special Olympic athletes and the community. Special Olympics is accredited by Special Olympics, Inc. (SOI). Throughout Florida, the Organization provides the following programs:

- *Games* include competitions and tournaments conducted throughout the year that allow athletes with similar abilities to achieve physical, mental, and spiritual growth through sports. There are 27 different sports offered to these athletes, so they may choose those best suited to their abilities and interests.
- *Training* allows the learning of functional sports and team building skills and rules, which empower the athletes and enable them to interact with the community. Training takes place not only as part of the Olympic type sports we offer, but also through our Young Athletes Program and our Athlete Leadership courses to enhance our athletes opportunities within our community. While providing the athletes with opportunities to build muscles and sharpen motor skills, training also builds self-confidence and the development of social skills that will help them live a better life.
- *Health Programs* strive to improve athletes' well-being and overall sports experience through enhancement of health, wellness and fitness initiatives. Through partnerships, fitness and wellness programs, as well as robust Healthy Athletes programming, Special Olympics Florida is paving the way for inclusive health. We offer an approach that focuses on the whole person with an intellectual and developmental disability and provide integrated health care and referrals. Athletes are offered health care exams in eight disciplines, including health promotion, physical examinations, physical therapy, hearing, vision, podiatry, mental wellness, and dental care. Special Olympics Florida trains health care providers throughout the state, improving access to quality health care year-round for people with intellectual and developmental disabilities in their own communities.
- *Unified Champion Schools* is a sports education program that partners students with and without intellectual disabilities to create a more inclusive environment where students are able to work together, excel athletically and academically regardless of ability. Unified Champion Schools have three components, Unified Sports, Inclusive Youth Leadership and Whole-School Engagement all of which help foster respect, dignity and advocacy for people with intellectual disabilities.
- *Other Programs* include coaching and officiating certification programs, athlete and community outreach, and the promotion of training, competition and the Special Olympics mission.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE A – DESCRIPTION OF ORGANIZATIONS (continued)

Special Olympics Florida Foundation, Inc. (the Supporting Organization) is a supporting organization whose purpose is to receive, hold, manage and invest funds to benefit Special Olympics Florida, Inc. The Supporting Organization is a Florida not-for-profit corporation established in September 2011.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Consolidation

The consolidated financial statements include the accounts of Special Olympics Florida, Inc. and Special Olympics Florida Foundation, Inc. (collectively the Organization). The management and control of the Supporting Organization is at all times to be vested in the persons who control or manage Special Olympics Florida, Inc. Seventy-five percent (75%) of the Board of the supporting Organization consists of members of the Board of Directors of Special Olympics Florida, Inc. As such consolidation is required by Financial Accounting Standards Board (FASB) Accounting Standards Codification 958-810 Not-for-Profit Entities Consolidation. All material inter-organizational transactions have been eliminated.

Basis of Presentation and Recent Accounting Pronouncement

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, which supersedes existing guidance for accounting for leases under *Topic 840, Leases*. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical Expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-11, *Leases (Topic 842): Targeted Improvements*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; ASU 2019-01, *Leases (Topic 842): Codification Improvements*; ASU 2020-05, *Leases (Topic 842): Lessors – Certain Leases with Variable Lease Payments*; and ASU 2021-09, *Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities*. The most significant change in the new leasing guidance is the requirement to recognize right-of-use (ROU) assets and lease liabilities for operating leases on the consolidated statements of financial position.

The Organization elected to adopt these ASUs effective January 1, 2022 and utilized all of the available practical expedients. The adoption had an impact on the Organization's consolidated statements of financial position but did not have an impact on the consolidated statements of activities. The most significant impact was the recognition of an operating lease ROU asset and lease liability for operating leases. For leases that commenced before January 1, 2022 the Organization has applied the modified retrospective transition method which resulted in beginning of year information not being restated.

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation and Recent Accounting Pronouncement, continued

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that:

- may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.
- are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of increases or decreases in net assets during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers currency on hand, demand deposits and money market funds as cash and cash equivalents for purposes of the consolidated statements of cash flows.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the consolidated statements of financial position. Interest and dividend income and gains and losses on investments are reported on the consolidated statements of activities as increases or decreases in unrestricted net assets unless their use is restricted by donor stipulations or law.

Functional Allocation of Expenses

Expenses are shown by natural expense classification and function in the accompanying consolidated statement of functional expenses. Expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. Allocations are based on direct usage or management's estimate of the benefit derived by each activity. Management's estimates may be based on factors such as time and effort, square footage, clients served, or any other reasonable basis. The expenses that are allocated on the basis of estimates of time and effort are salaries, employee benefits and payroll taxes. Facilities, maintenance, insurance, utilities and depreciation are allocated on a square footage basis.

Fair Value of Financial Instruments

Professional standards require disclosure of an estimated fair value of certain financial instruments. The Organization's significant financial instruments are cash and other current assets and liabilities. For these financial instruments, carrying values approximate fair value.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts and Grants Receivable

Accounts and grants receivable include fundraising sponsorships, direct marketing contributions and receivables resulting from grant contracts for services provided but not yet reimbursed at December 31, 2022. The Organization does not maintain an allowance for estimated uncollectible accounts as any amounts determined by the donor or unallowable by the grantor are deducted from revenue upon notification of the disallowance. No amounts were subsequently disallowed with respect to the amounts recorded at December 31, 2022.

Pledges Receivable

Pledges receivable are unconditional promises to give that are recognized as contributions when the promise is received. Pledges receivable that are expected to be collected within one year are recorded at net realizable value. Pledges receivable that are expected to be collected in future years are recorded at the fair value at the date of promise. That fair value is computed using present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue. Management has determined that pledges receivable are fully collectible, and there was no allowance for doubtful accounts at December 31, 2022.

Contributions

The Organization reports contributions as pledges receivable when there is an unconditional promise to give, supported by evidence of the amount, timing, and nature of the contributions. Gifts of cash and other assets are reported as restricted support if they are received with donor-imposed time or purpose restrictions. When a donor restriction expires or is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the Consolidated Statements of Activities and Changes in Net Assets as net assets released from restrictions.

Deferred Revenue

Revenues from grants are recorded based upon the terms of the grantor allotment which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. For the year ended December 31, 2022, deferred grant revenue in the amount of \$339,562 is reflected in the consolidated statements of financial position for amounts received but not earned. For the year ended December 31, 2022, deferred revenue also includes \$477,650 related to special events to be held in 2023.

Concentration of Credit Risk

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash and cash equivalents and investments. The Organization places its deposits with high quality, credit-worthy financial institutions and investment companies. Accounts at financial institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. The amount in excess of the FDIC limit totaled \$1,479,442 for the year ended December 31, 2022. The Organization has not experienced any losses on its cash and cash equivalents. The Organization reviews its cash positions to minimize its exposure and mitigate its risk of loss.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Credit Risk, continued

Investments that potentially subject the Organization to concentrations of credit risk consist principally of investments in fixed income bond funds, mutual funds and equity securities. Quarterly portfolio reviews are performed to assist in the detection of any concentrations of risk. Management does not believe that any concentrations in investments exist.

Concentration of Income Source

For the year ended December 31, 2022, contributions were 58% of total revenue with 29% of its contributions from one donor company.

Property and Equipment

Property and equipment are recorded at cost as of the date of acquisition, or fair value as of the date of receipt in the case of gifts. Depreciation is computed on a straight-line method over the estimated useful lives of each asset – building, 30 years, furniture and equipment, generally 3 - 7 years. Acquisitions of property and equipment in excess of \$1,000 are capitalized.

Donated Materials, Services and Facilities

The Organization records various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of goods and property are recognized at fair value when received. The amounts reflected in the accompanying consolidated financial statements as in-kind contributions are offset by like amounts included in expenses or additions to property or inventory.

A substantial number of unpaid volunteers have made significant contributions of their time to develop and maintain the Organization's programs. No amounts have been reported in the consolidated financial statements for voluntary donation of services because no objective basis is available to measure the value of such donations.

Income Tax Status

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Accordingly, no provision for income taxes has been reflected in the accompanying consolidated financial statements. The Organization accounts for uncertain tax positions, if any, in accordance with ASC Section 740.

Management is not aware of any activities that would jeopardize the organization's tax-exempt status. The Organization is not aware of any tax positions that it has taken that are subject to a significant degree of uncertainty. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to December 31, 2019.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases

The Organization leases certain office equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under Topic 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities in the consolidated statements of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. The Organization has elected, under Topic 842, the practical expedient to use the risk-free rate to discount future lease payments for leases that do not provide an implicit rate. The risk-free rate utilized will be the published US Treasury bond yield curve rates for maturities approximating each lease's remaining term. The Organization accounts for agreements with lease and non-lease components as a single lease. The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less. Lease expense is recognized for these leases on a straight-line basis over the lease term.

NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position date. These financial assets are required to be reduced by those not available for general use within one year of the statement of financial position date:

Financial assets:

Cash and cash equivalents	\$ 1,769,773
Investments	12,795,858
Grants receivable	1,975,400
Accounts receivable	796,409
Pledges receivable	<u>300,000</u>
Total financial assets available within one year	17,637,440
Less those unavailable for general expenditure within one year due to:	
Donor imposed purpose restrictions	<u>(372,206)</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 17,265,234</u>

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (continued)

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due and strives to operate within a prudent range of financial soundness and stability, maintain adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that any long-term obligations will be discharged. Financial assets in excess of daily cash requirements may be invested in money market funds or other short-term investments.

The Organization receives grants and contributions restricted by donors. The Organization considers grants and contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

NOTE D – FAIR VALUE MEASUREMENTS

Professional standards establish a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organizations' have the ability to access.

Level 2

Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable input and minimize the use of unobservable inputs.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE D – FAIR VALUE MEASUREMENTS (continued)

Following is a description of the valuation methodologies used for the assets measured at fair value:

Investments in cash alternatives, equities, exchange traded funds, fixed income, mutual funds and common stocks are valued at the closing price on the active market which the individual securities are traded.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value at December 31, 2022:

	Fair Value Measurements at Reporting Date Using			
	Fair Value	(Level 1)	(Level 2)	(Level 3)
Cash and money market funds	\$ 444,097	\$ 444,097	\$ -	\$ -
Stocks and exchange traded funds	6,878,543	6,878,543	-	-
Fixed income securities	5,523,228	-	5,523,228	-
Total	<u>\$ 12,845,868</u>	<u>\$ 7,322,640</u>	<u>\$5,523,228</u>	<u>\$ -</u>

NOTE E – PROPERTY AND EQUIPMENT

Property and equipment, at costs, at December 31, 2022:

Building and building improvements	\$ 2,383,178
Equipment	2,067,232
Furniture and Fixtures	741,247
Uniforms	424,917
Vehicles	478,575
Total Property and Equipment	<u>6,095,149</u>
Less: Accumulated Depreciation	<u>(4,779,276)</u>
Net Property and Equipment	<u>\$ 1,315,873</u>

NOTE F – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

Building maintenance	\$ 322,206
Endowment	50,000
Time restrictions	<u>300,000</u>
	<u>\$ 672,206</u>

Net assets with donor restrictions of \$207,223 were released in satisfaction of use of restrictions during the year ended December 31, 2022.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE G – LEASES

The Organization has obligations as a lessee for certain facilities and office equipment with initial noncancelable terms in excess of one year. Lease terms may include options to extend or terminate certain leases. The value of a lease option is reflected in the valuation if it is reasonably certain management will exercise an option to extend or terminate a lease. As disclosed in Note B, the Organization adopted ASC 842 during the fiscal year. As of December 31, 2022, the ROU asset had a balance of \$850,201 and the lease liability had current portion (\$181,249) and noncurrent portion (\$668,952) balances as shown on the consolidated statements of financial position.

Additional information about the Organization's operating leases as of December 31, 2022 is as follows:

Lease costs:	Program Services	Management and General	Fund- raising	Total
Operating lease cost	\$ 83,210	\$ 4,895	\$ 9,789	\$97,894

Other Information:

Cash paid for amounts included in measuring operating lease liabilities – Operating cash flows from operating leases	\$ 97,894
Lease assets obtained in exchange for lease obligations – Operating leases	\$ 850,201
Weighted-average remaining lease term (months)	75
Weighted-average discount rate	3%

Maturities of the operating lease liability as of December 31, 2022 are as follows:

Year ending December 31:

2023	\$ 181,249
2024	184,157
2025	159,485
2026	96,540
2027	65,032
Thereafter	<u>163,738</u>
Total lease payments	<u>\$ 850,201</u>

Leases with an initial term of 12 months or less are not recorded on the consolidated statements of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

The Organization leases land on which the distribution center was built. This is a twenty five-year lease that contains a renewal clause for an additional period of twenty-five years. In consideration of the Organization's agreement to allow the Lessor a portion of the storage building on the ground lease premises, base annual rent is zero.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE H – DONATED MATERIALS, SERVICES AND FACILITIES

The Organization's contributed services, materials and use of facilities during the year ended December 31, 2022 are as follows:

Services	\$ 1,555,113
Facilities	305,664
Materials	<u>31,657</u>
	<u>\$ 1,892,434</u>

In-kind contributions are included in the following areas of the Organization:

Games	\$ 1,119,150
Training	173,133
Health Programs	221,127
Other Programs	265,400
Management and General	36,195
Fundraising	<u>77,429</u>
	<u>\$ 1,892,434</u>

NOTE I – ENDOWMENT

At December 31, 2022, the Organization was the beneficiary of two endowment funds that totaled \$372,206.

Endowment Net Asset Composition by Type of Fund as of December 31, 2022:

	Without Donor Restrictions	With Donor Restrictions	Total
Building maintenance	\$ -	\$ 322,206	\$ 322,206
Permanent endowment	<u>-</u>	<u>50,000</u>	<u>50,000</u>
	<u>\$ -</u>	<u>\$ 372,206</u>	<u>\$ 372,206</u>

Changes in Endowment Net Assets for the Fiscal Year Ended December 31, 2022:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 322,206	\$ 322,206
Contributions	-	50,000	50,000
Distributions	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 372,206</u>	<u>\$ 372,206</u>

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE I – ENDOWMENT (continued)

Interpretation of Relevant Law

The Board of Directors has interpreted the law as requiring donor restricted net assets in an endowment fund to remain restricted until appropriated for expenditure by the Organization for the donor's intended purpose. In accordance with the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The purposes of the organization and the donor-restricted endowment fund
- 2) General economic conditions
- 3) The possible effect of inflation and deflation
- 4) The expected total return from income and the appreciation of investments
- 5) Other resources of the organization
- 6) The duration and preservation of the endowment fund

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for the building maintenance endowment assets that attempt to provide funding for future maintenance and repairs of the headquarters building in Clermont, Florida. For the permanent endowment assets, the investment and spending policies emphasize continued focus on planned giving. Under these policies, as approved by the Board of Directors, the endowment assets are invested in a manner to achieve the overall target asset allocation of equity, fixed income and cash, minimize risk and maximize return within acceptable guidelines and achieve a competent rate of return.

Spending Policy

Each endowment fund has an endowment book value, an endowment spending base and an endowment market value. For the Building endowment, distributions are made on an as needed basis. For the permanent endowment, distributions will be made on an annual basis in accordance with the permanent endowment spending policy. The current annual spending rate for the permanent endowment is up to 5.0% of the endowment principal fund's adjusted endowment spending base.

NOTE J – EMPLOYEE RETENTION CREDITS

The Organization is eligible for the Employee Retention Credit (ERC) under the CARES Act. Grants receivable for the ERC at December 31, 2022 are \$1,790,837 which represents refunds due on the 2020 and 2021 Form 941 Employer Quarterly Federal Tax Return for the two quarters ended March 31, 2020 and June 30, 2020 and the three quarters ended March 31, 2021, June 30, 2021 and September 30, 2021. In accordance with ASC 958-605-25 Not-For-Profit Entities Revenue Recognition, the Organization accounted for the funds as a conditional grant.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE K – AFFILIATED ORGANIZATION

As an accredited chapter of SOI (See Note A), the Organization remits accreditation fees and shares in contributions for nationwide SOI fundraising programs. The Organization incurred accreditation fees totaling \$288,338 for the year ended December 31, 2022. These fees are included as program and fundraising costs in the consolidated statement of functional expenses. In addition, the Organization received from SOI approximately \$784,000 in contributions related to direct marketing programs and \$540,000 of grants related to Unified Champion Schools during the year ended December 31, 2022.

NOTE L – RETIREMENT PLAN

The Organization participates in a defined contribution (401K) plan. The Organization's retirement plan covers all employees with one year of eligible service who have attained age 21. The Organization contributed 6% of salary of all eligible participants and a 2% match option for the year ended December 31, 2022. The Organization's contribution for the year ended December 31, 2022 was \$296,100 and no administrative expenses were incurred related to the plan.

NOTE M – DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

The Organization receives revenue from the sale of the Florida Special Olympics specialty license plate offered by the Florida Department of Highway Safety and Motor Vehicles (the Department). For the year ended December 31, 2022, the Organization recognized \$43,976 in revenue from the Department. The Organization expended the moneys on competition and training of individuals with intellectual disabilities in accordance with the mission of the Organization and in compliance with sections 320.08056 and 320.08058 of the Florida Statutes governing the use of the moneys received from the Department.

NOTE N – RELATED PARTY TRANSACTIONS

A member of the Board of Directors is a senior manager with Walt Disney World Company. During the year ended December 31, 2022, the Organization paid the Walt Disney World Company \$740,693 related to State games held at the Wide World of Sports facility. The member of the board received no compensation from the business transactions.

A member of the Board of Directors is the Bureau Chief for the Florida Department of Education. During the year ended December 31, 2022 the Organization received approximately \$526,060 in grants for the Unified Champion Schools program.

During the year ended December 31, 2018, Special Olympics USA Games 2022 Organizing Committee (2022 Games), a Florida not-for-profit corporation was formed for the planning, funding and operating of the 2022 Games to be held in Orlando, Florida in the summer of 2022. 2022 Games operates under the direction of a separate board of directors and is not economically dependent on the Organization. As such, in accordance with FASB ASC 958-810 Not-for-profit Entities Consolidation, it is not consolidated with the Organization.

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE N – RELATED PARTY TRANSACTIONS (continued)

The Organization and 2022 Games entered into a contract for sponsorship revenue with a corporation. The Organization and SOFL split the contributions. The total agreement was for \$2,000,000 to be paid out over 5 years. The Organization received \$150,000 in 2022 and a pledge receivable for the remaining \$300,000 is reported on the consolidated statements of financial position. The Organization also received \$1,371,000 in contributions from the 2022 Games. This represented the Organization's share of surplus revenues after the 2022 Games concluded. The Organization has accrued an additional \$53,405 in revenues that is expected be received as an additional distribution from the 2022 Games.

NOTE O – PALM BEACH GYMNASIUM FACILITY

The Organization entered into an agreement in 2003 with Palm Beach County (the County) to raise funds for the design and construction of a gymnasium facility at the County's Special Populations Recreation Programming and Training Center (the Center). The Organization expended \$1,030,000 to Palm Beach County for the Center which was completed in 2006. As stated in the contract, the Organization has the right of first priority use of the Center's gymnasium for thirty (30) years within the parameters of the County's regular scheduling process. The County is responsible for the cost of operating and maintaining the gymnasium. There is no further financial obligation on the part of the Organization.

NOTE P – SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 19, 2023 the date the consolidated financial statements were available to be issued.

Read Report of Independent Certified Public Accountants.

SUPPLEMENTARY INFORMATION AND OTHER REPORTS

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
SCHEDULE OF EXPENDITURES OF FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2022**

Description Grantor/Program Title	State CFSA # or Federal ALN	Contract Number	Expenditures
STATE FINANCIAL ASSISTANCE:			
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES			
Special Olympics Florida - Healthy Athletes	67.028	ACX72	\$ 426,858
FLORIDA DEPARTMENT OF EDUCATION			
Special Olympics Florida	48.065	92W-90845	526,060
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES			
Special Olympics License Plate Project	76.022		43,976
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			\$ 996,894
FEDERAL ASSISTANCE:			
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Special Olympics International - Unified Champion Schools</i>			
Special Education - Olympic Education Programs	84.380		\$ 541,438
TOTAL EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE			\$ 541,438
TOTAL EXPENDITURES OF STATE AND FEDERAL FINANCIAL ASSISTANCE			\$ 1,538,332

Read Report of Independent Certified Public Accountants.

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
NOTES TO SCHEDULE OF EXPENDITURES OF
FINANCIAL ASSISTANCE
DECEMBER 31, 2022**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Financial Assistance (the Schedule) includes the federal and state award activity of Special Olympics, Florida, Inc. (Special Olympics) under programs of the Federal Government and State of Florida for the year ended December 31, 2022. The information in the Schedule is presented in accordance with the requirements of Chapter 10.650, Rules of the Auditor General, State of Florida. Because the Schedule presents only a selected portion of the operations of the Special Olympics, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Special Olympics. Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Read Report of Independent Certified Public Accountants.



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To Special Olympics Florida, Inc.
Special Olympics Florida Foundation, Inc.
Clermont, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Special Olympics Florida, Inc. (a nonprofit organization) and Special Olympics Florida Foundation, Inc. (collectively the Organization), which comprise the consolidated statements of financial position as of December 31, 2022, and the related consolidated statements of activities and change in net assets, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated April 19, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Reader & Associates, PA

Certified Public Accountants
April 19, 2023



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH CHAPTER 10.650 RULES OF THE AUDITOR GENERAL**

To Special Olympics Florida, Inc.
Special Olympics Florida Foundation, Inc.
Clermont, Florida

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited Special Olympics Florida, Inc. and Special Olympics Florida Foundation, Inc. (the Organization) compliance with the types of compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major State projects for the year ended December 31, 2022. The Organization's major State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements, referred to above that could have a direct and material effect on each of its major State projects for the year ended December 31, 2022.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Chapter 10.650 Rules of the Auditor General, Florida Single Audit Act, Audits of Nonprofit and For-Profit Organizations* (Chapter 10.650). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's state financial assistance projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.650 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.650, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Rader & Associates, PA

Certified Public Accountants

April 19, 2023

**SPECIAL OLYMPICS FLORIDA, INC.
AND SUPPORTING ORGANIZATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of (the Organization).
2. No significant deficiencies were disclosed during the audit of the basic financial statements and no material weaknesses are reported.
3. No instances of noncompliance material to the basic financial statements of the Organization were disclosed during the audit of the basic financial statements.
4. There were no significant deficiencies disclosed during the audit of the major state project.
5. The auditor's report on compliance for the major state project for the Organization expresses an unmodified opinion.
6. There were no audit findings relative to the major state project of the Organization.
7. The state project tested as a major project included:

Florida Department of Education
48.065 Special Olympics Florida

\$526,060

8. The threshold for distinguishing Type A and Type B projects was \$300,000 for major state projects.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT
NONE**

**C. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS
NONE**

**D. OTHER ISSUES
NONE**

**E. PRIOR YEAR FINDINGS
NONE**

**F. MANAGEMENT LETTER -CHAPTER 10.650, RULES OF THE AUDITOR GENERAL, STATE OF FLORIDA
NO ITEMS REQUIRED TO BE REPORTED**

Read Report of Independent Certified Public Accountants.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248167147
Oct. 01, 2012 LTR 4168C E0
23-7181560 000000 00

00016138
BODC: TE

SPECIAL OLYMPICS FLORIDA INC
1915 DON WICKHAM DR
CLERMONT FL 34711-1915



36628

Employer Identification Number: 23-7181560
Person to Contact: Ms Wittwer
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 20, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 1972.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248167147
Oct. 01, 2012 LTR 4168C E0
23-7181560 000000 00
00016139

SPECIAL OLYMPICS FLORIDA INC
1915 DON WICKHAM DR
CLERMONT FL 34711-1915

If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,



Richard McKee, Department Manager
Accounts Management Operations

SOFL Board 2023

Emery Gainey	Chair	became past chair Nov 2023
Brad Gilmour	Vice-Chair	became Chair Nov 2023
Michael Nursey	Treasurer	
Jim Payne	Secretary	left Aug 2023
Brad Singh	Past Chair	left Nov 2023
Scott Stricklin	Director	
Margeret Aune	Director	added Feb 2023
Yvonne Johnson	Director	
Victor Shaffer	Director	added Feb 2023
Maryann Smith	Director	
Michele Goodwin	Director	
Ashley Moody	Director	
Doug Pridgen	Director	
David Cato	Director	
Walter Knox	Director	
Cary D'Ortona	Director	became vice-chair Nov 2023
Marsha Singh	Director	added Feb 2023, became Secretary Nov 2023
Eric Hall	Director	
Virginia Buchanan	Director	added Aug 2023
Meredith McDonough	Director	added Nov 2023
Glen Connally	Director	added Nov 2023
Gary Howze	Director	added Nov 2023, but Ashley Moody's proxy since 2019
Tim Rabbu	Athlete	