

Town of Lauderdale-By-The-Sea

Special Town Commission

Agenda

Wednesday, September 10, 2025

5:01 PM



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

LAUDERDALE-BY-THE-SEA TOWN COMMISSION

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

Ken Rubach, Interim Town Manager
Susan Trevarthen, Town Attorney
Courtney Easley, Acting Town Clerk

Special Town Commission

Wednesday, September 10, 2025, 5:01 PM
Jarvis Hall 4505 N. Ocean Drive

-
1. **CALL TO ORDER, MAYOR EDMUND MALKOON**
 2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
 3. **INVOCATION**
 4. **ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**
 5. **PRESENTATIONS**
 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**
 - 13.a. FY2026-Non-Profit Donation Requests
 14. **COMMISSIONER PRESENTATIONS**
 15. **COMMISSIONER COMMENTS**
 16. **ORDINANCES 1st Reading**
 17. **ORDINANCES 2nd Reading**
 18. **RESOLUTIONS – PUBLIC COMMENTS**
 - 18.a. RESOLUTION 2025-39-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE BY THE SEA, FLORIDA, ESTABLISHING THE PROPOSED TOWN AD VALOREM TAX MILLAGE RATE AT 3.9235 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 5.35% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.7241 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2025 TAX YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND EFFECTIVE DATE.
 - 18.b. RESOLUTION 2025-40-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED TENTATIVE TOWN BUDGET FOR THE 2025-2026 FISCAL YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL TOWN

BUDGET FOR THE 2025-2026 FISCAL YEAR; PROVIDING FOR AN EFFECTIVE DATE.

19. QUASI JUDICIAL PUBLIC HEARINGS

20. 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



Town Commission Agenda Item Report

Meeting Date: September 10, 2025

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Presentation

Agenda Section: NEW BUSINESS

Subject Title: FY2026-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>
FY2016	\$26,218	\$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%
FY2025	\$68,500	\$2,000	3.01%

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.

This year, the Town received sixteen applications (Table 2). The amount funded in FY25, the FY26 request and the percent increase/decrease over last year are listed in the table for reference.

Table 2

<u>Organization</u>	<u>FY25 Funding</u>	<u>FY26 Request</u>	<u>\$ Change</u>	<u>% Change</u>
Areawide Council on Aging of Broward County, Inc.	\$7,000	\$10,769	\$3,769	53.84%
Broward Children's Center, Inc.	\$10,000	\$10,000	\$0.00	0.00%
Center for Hearing and Communication	\$5,000	\$5,000	\$0.00	0.00%
Dr. Stanley and Pearl Goodman JFS of Broward County, Inc.	\$3,000	\$10,000	\$7,000	233.33%
Early Learning Coalition of Broward County, Inc.	\$1,000	\$1,000	\$0.00	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	\$3,000	\$0.00	0.00%
*Lauderdale-By-The-Sea Garden Club, Inc.	\$3,000	\$2,500	(\$500)	-16.67%
*Lauderdale-By-The-Sea Merchants Association, Inc.	\$8,000	\$8,000	\$0.00	0.00%
South Florida Wildlife Center, Inc.	\$2,500	\$5,000	\$2,500	100.00%
Special Olympics Florida, Inc.	\$5,000	\$5,000	\$0.00	0.00%
House of Hope, Inc.	\$5,000	\$5,000	\$0.00	0.00%
*Lauderdale-By-The-Sea Womens Club	\$7,000	\$12,000	\$5,000	71.43%
Women in Distress of Broward County, Inc.	\$3,000	\$5,000	\$2,000	66.67%
Honor Flight South Florida, Inc.-New Request		\$40,000	\$40,000	New Request
*Chabad Lubavitch Lauderdale-By-The-Sea, Inc.		\$7,000	\$7,000	New Request
	\$68,500	\$139,269	\$70,769	103.31%

*Located in Lauderdale-By-The-Sea

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 at the September 24, 2025 budget hearing.

Exhibits:

1. Areawide Council on Aging of Broward County, Inc.
2. Broward Children's Center, Inc.
3. Center for Hearing and Communication
4. Chabad Lubavitch Lauderdale By The Sea, Inc.
5. Dr. Stanley and Pearl Goodman JFS of Broward County, Inc.
6. Early Learning Coalition of Broward County, Inc.
7. First Call for Help of Broward, Inc. dba 2-1-1 Broward
8. Hillsboro Lighthouse Preservation Society, Inc.
9. Honor Flight South Florida, Inc.
10. House of Hope, Inc.

11. Lauderdale By The Sea Garden Club, Inc.
12. Lauderdale By The Sea Womens Club
13. LBTS Merchants Association, Inc.
14. South Florida Wildlife Center, Inc.
15. Special Olympics Florida, Inc.
16. Women In Distress of Broward County, Inc.

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1607

Date Submitted: 6/5/2025

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 9, 2025.

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 Hiatus Road

City*

Sunrise

State*

FL

Zip Code*

33351

Contact Person*

Charlotte Mather-Taylor

Title*

CEO

Phone Number*

954-745-9567

Email*

mathertaylorc@adrcbroward.org

Federal Identification Number (FIN)*

59-1529419

DUNS*

3965261

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

P19

Request Information

Project/Program Name*

Fair Share

Requested Funding Amount*

10,769.00

Project/Program Details

Briefly describe your organization*

The Areawide Council on Aging of Broward County, Inc. (ACABC) is a 501(c)(3) nonprofit organization dedicated to enhancing the lives and well-being of seniors in Broward County, Florida. Our mission is to empower older adults to live independently, safely, and with dignity in their own homes and communities.

Explain the objectives of your project*

Our mission is fulfilled by providing more than 30 essential services, including home-delivered meals, in-home care, adult day care, caregiver support, dementia related services, health and wellness, legal assistance, transportation, and technology-based programs, all delivered through our Aging and Disability Resource Center (ADRC) and our network of over 40 service providers. Our services prioritize low-income, vulnerable, and socially isolated individuals, ensuring that residents aged 60+ and adults aged 18+ with dementia in Lauderdale by the Sea and throughout Broward County receive the support they need to thrive. By providing critical services, improving access, reducing isolation, and promoting community engagement, ACABC helps seniors age with dignity and purpose. The ACABCs coordinated comprehensive service delivery system directly aligns with the funding priority of senior assistance outlined in this application. The Fair Share Program is critical for securing the required 10% match funding under the Federal Older Americans Act (OAA) and the State Community Care for the Elderly (CCE) Grant. These funds are vital to addressing the growing needs of the 3,376 residents aged 60 and older in the City of Lauderdale by the Sea, including those with dementia and their caregivers. As the senior population increases, so does the demand for essential supportive services. Funding will be used to provide meals, transportation, in-home care, health and wellness programs, and opportunities for social engagement—services that help seniors maintain their independence, dignity, and quality of life. These offerings not only enrich daily living but also play a key role in preventing early institutionalization and empowering individuals to remain in their homes, which supports both seniors and the broader 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

FY26 Lauderdale by the Sea Fair Share

Letter.pdf

Optional file upload.

Target Population

Define the target population for your project*

The target population we serve includes: 1) Adults age 60 years and older living in the City of Lauderdale by the Sea; 2) Individuals who are 18 years of age or older, who have been diagnosed with Alzheimer's disease or related dementia and their adult caregivers residing in the City of Lauderdale by the Sea; 3) Adults, 18 year 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 age 55 or older who are caring for their grandchildren under the age of 18 or a person with disabilities. In Broward County there are over 473,000 residents who are 60 years of age and in Lauderdale by the Sea there are 3,376 residents eligible for these services. In FY23-24, we provided \$31,234.60 in services to 15 seniors in Lauderdale by the Sea. The top five services needed were adult day care, home delivered meals, respite in-home, personal care, and specialized medical equipment, services, and supplies. In FY24-25, we plan to serve 15,000 senior residents in Broward County. We plan to serve at least 15 seniors in Lauderdale by the Sea. As of May 31, 2025 in the FY24-25 period, we served 6 client with \$14K of services including adult day care, personal care, home delivered meals, telephone assurance and specialized medical equipment, services, and supplies.

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 2024-2025, 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

Demographics.pdf

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

The ACABC measures the success of its programs using an outcome evaluation model established by the Florida Department of Elder Affairs (DOEA). All services provided county-wide by our network of service providers are tracked monthly through the Enterprise Client Information and Registration Tracking System (eCIRTS). This system allows us to monitor essential data, including assessments, service delivery, hours of service, units provided, and the cost associated with each service. In addition, our service providers are required to submit quarterly narrative reports detailing the Outreach they have conducted letting the public know about the services available and how to access them as well as the events and programs offered. These reports are consolidated, and data is submitted annually to the DOEA. Our service providers also conduct annual satisfaction surveys that are used to assure the quality of the services being delivered. Annually, the ACABC will provide the City of Lauderdale by the Sea with a comprehensive summary report detailing the services delivered to Lauderdale by the Sea residents. These reports will also include a breakdown of services by zip code to ensure that we are meeting the needs of all areas within the city.

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

Project Evaluation

Services Provided_As of May
2025_FY24_25.pdf

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*

Charlotte

Last Name*

Mather-Taylor

Title*

CEO

Date*

06/05/2025

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***

2023_990 Tax Return.pdf

Organization Annual Budget*

Organization Budget.pdf

Audited Financial Statement*

2023_Audited Financials.pdf

501(C)(3) Determination Letter*

501c3 IRS Letter 2019.pdf

Board of Directors List*

2025 Board of Directors.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.



Area Agency on Aging of Broward County

Charlotte Mather-Taylor, Chief Executive Officer

March 4, 2025

AREAWIDE COUNCIL ON AGING BOARD OF DIRECTORS

Senator Nan H. Rich
President

David Lieberman
Vice President

Timothy G. Curtin
Treasurer

Lisa Zucker, MSW, LCSW
Secretary

Grace Carrington
Irma Diaz
George Glasser
Todd Holt
Denise Lettau, JD
Judge Ari Porth
Honorable Ronald J. Rothschild
Joseph Scott
Nahun Sobrino

AUXILIARY BOARD

Alan B. Brass, C.P.A.
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Naushira Pandya, M.D.
Kenneth S. Rubin, Esq.
Manuel Synalovski, AIA

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 473,215 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
March 4, 2025
Page 2

For the 2026 Fair Share request, we are employing the latest population figures using U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates.

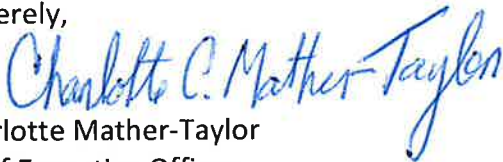
Our request for 2026 is \$10,769. In Fiscal Year 2023-2024, we provided your residents with \$31,234 in services.

For each dollar we are seeking, in match, the Areawide Council on Aging supplied \$2.90 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 challenges being faced by our municipalities and the County. That is a prime reason for expressing both our gratitude and admiration to our elected officials. Because of your ongoing advocacy, on behalf of your senior constituency and their caregivers, we can, and will continue to partner in order to ensure the rights 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 2026

Federal Older Americans Act Dollars	\$9,878,729
General Revenue	681,080
State Community Care for the Elderly	8,883,233
	<u>\$19,443,042</u>
Local Matching Dollars Required	\$2,160,338
Elder Abuse Prevention Program	<u>100,000</u>
Total Matching Funds Requested	<u>\$2,260,338</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 2026 Broward Total Population 60 and Over	<u>473,215</u>
Representative Fair Share Dollar Amount per Senior Resident 60 or Over: \$2,260,338 divided by 473,215	<u>\$ 4.78</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>\$ 4.78</u>
City Share Request per Senior Resident:	$\$4.78 \times (2/3)$	= <u>\$ 3.19</u>
County Share Request per Senior Resident:	$\$4.78 \times (1/3)$	= <u>\$ 1.59</u>
		<u>\$ 4.78</u>

FAIR SHARE REQUEST FROM LAUDERDALE-BY-THE-SEA

Number of Residents over 60 in Your Town	3,376
Fair Share Request per Senior Resident in Your Town	<u>x 3.19</u>
TOTAL FAIR SHARE REQUEST	<u>\$10,769</u>

In Fiscal Year 2023-2024, the Areawide Council on Aging provided Your Town
with Services Totaling Over: \$31,234

Areawide Council on Aging of Broward County



Fiscal Year 2023-2024

Services Provided to Senior Citizens

in the

Town of Lauderdale-By-The-Sea



Program	Service Provided	Clients	Units Provided	Avg Unit Cost	Total Cost
OLDER AMERICANS ACT					
	ASSURANCE (TELEPHONE & IN-PERSON)	*	8.00	9.45	75.60
	HOME DELIVERED MEALS	2	140.00	5.37	751.80
	INFORMATION	*	29.00	13.51	391.79
	REFERRAL	*	9.00	79.24	713.16
	SCREENING & ASSESSMENT	1	3.00	81.59	244.77
	Program Totals:		189.00		\$2,177.12
AMERICAN RESCUE PLAN					
	HOME DELIVERED MEALS	1	10.00	5.64	56.40
	INFORMATION	*	5.00	9.83	49.15
	Program Totals:		15.00		\$105.55
COMMUNITY CARE FOR THE ELDERLY					
	ADULT DAY CARE	1	35.25	109.57	3,862.34
	CASE AIDE	1	5.50	36.02	198.11
	CASE MANAGEMENT	2	44.25	63.85	2,825.36
	INFORMATION	*	14.00	13.51	189.14
	INTAKE	7	7.25	88.09	638.65
	PERSONAL CARE	1	297.00	26.48	7,864.56
	REFERRAL	*	2.00	79.24	158.48
	RESPIRE IN-HOME	1	249.25	26.29	6,552.78
	SPECIALIZED MEDICAL EQUIPMENT	1	12.00	70.40	844.80
	Program Totals:		666.50		\$23,134.22
NON-DOEA PROGRAM					
	HOME DELIVERED MEALS	3	1,090.00	4.84	5,275.60
	Program Totals:		1,090.00		\$5,275.60
SHINE					
	SHINE	10	17.15	31.61	542.11

* Client specific information is not captured for these services.

Program	Service Provided	Clients	Units Provided	Avg Unit Cost	Total Cost
	Program Totals:		17.15		\$542.11
		Totals:	1,977.65		\$31,234.60

In Fiscal Year 2023-2024, our Project Family provided Lauderdale-By-The-Sea's seniors with \$31,234 in services.

The Areawide Council on Aging's 2026 Match Request for Lauderdale-By-The-Sea is \$10,769.

For every \$1 we are seeking, the Areawide Council on Aging (Area Agency on Aging) provided Lauderdale-By-The-Sea with \$2.90 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.**

MTD/YTD Service Units w/Undup Client Cnts & Client List - City Selection

City(s): LAUDERDALE BY THE SEA,LAUDERDALE-BY-THE-SEA

Year Start Date: 10/1/2024 - Date Range: 10/1/2024 - 5/31/2025

PSA	City	Agency	Program	Service	eCIRTS ID	Zip Code	Unit/Avg Cost	Units Provided	Calculated Cost
10	LAUDERDALE-BY-THE-SEA	TENDER LOVING CARE ADULT DAY HEALTH CTR	CCE	ADCO ADULT DAY CARE - DAYS	1762165	33308	\$ 109.57	47	\$ 5,149.79
10	LAUDERDALE-BY-THE-SEA	BROWARD CTY ELDERLY AND VETERANS SERVICES	CCE	CM CASE MANAGEMENT	981173	33308	\$ 63.85	2	\$ 127.70
10	LAUDERDALE-BY-THE-SEA	BROWARD CTY ELDERLY AND VETERANS SERVICES	CCE	CM CASE MANAGEMENT	1762165	33308	\$ 63.85	12.75	\$ 814.09
10	LAUDERDALE-BY-THE-SEA	ACABC - AREAWIDE COUNCIL ON AGING	CCE	INFO INFORMATION	383057	33308	\$ 13.51	12	\$ 162.12
10	LAUDERDALE-BY-THE-SEA	ACABC - AREAWIDE COUNCIL ON AGING	CCE	INSC INTAKE	1566261	33308	\$ 88.09	0.25	\$ 22.02
10	LAUDERDALE-BY-THE-SEA	ACABC - AREAWIDE COUNCIL ON AGING	CCE	INSC INTAKE	1762165	33308	\$ 88.09	1	\$ 88.09
10	LAUDERDALE-BY-THE-SEA	AFFINITY HOME CARE, INC.	CCE	PECA PERSONAL CARE	981173	33308	\$ 26.48	105	\$ 2,780.40
10	LAUDERDALE-BY-THE-SEA	AFFORDABLE MEDICAL SUPPLY, INC.	CCE	SCSM SPECIALIZED MEDICAL EQUIPMENT, SERVICES, AND SUPPLIES	1762165	33308	\$ 72.60	7	\$ 508.20
10	LAUDERDALE-BY-THE-SEA	CARES CONTRACT	NDP	HDM HOME DELIVERED MEALS	708742	33308	\$ 5.84	340	\$ 1,985.60
10	LAUDERDALE-BY-THE-SEA	CARES CONTRACT	NDP	HDM HOME DELIVERED MEALS	1514023	33308	\$ 5.84	350	\$ 2,044.00
10	LAUDERDALE-BY-THE-SEA	ACABC - AREAWIDE COUNCIL ON AGING	OA3B	INFO INFORMATION	383057	33308	\$ 13.51	8	\$ 108.08
10	LAUDERDALE-BY-THE-SEA	ACABC - AREAWIDE COUNCIL ON AGING	OA3B	REFE REFERRAL/AS SISTANCE	383057	33308	\$ 79.24	1	\$ 79.24
10	LAUDERDALE-BY-THE-SEA	NORTHWEST FOCAL POINT SENIOR CENTER	OA3B	TERA ASSURANCE (TELEPHONE & IN PERSON)	383057	33308	\$ 9.45	3	\$ 28.35
									\$ 13,897.68

Report ran by:
Report ran on:

Page 1 of 1

Dispose of this report so that it case not be read or reconstructed.

Demographics of Clients Served- by PSA

PSA: 10

Monthly Income Thresholds:

For clients served between:

Low Income: \$0 to \$1254.99

Start Date: 10/1/2023

Medium Income: \$1255 to \$1882.99

End Date: 9/30/2024

High Income: Greater than or equal to \$1883

City: Lauderdale-By-The-Sea

Provider(s): All Providers

Program(s): All Programs

Service(s): All Services

Gender	Count	
Female	9	60.00%
Male	6	40.00%
Total:	15	100%

Age Group	Count	
65 - 74	3	20.00%
75 - 84	6	40.00%
85 and Over	6	40.00%
Total:	15	100%
Average Age:	83	

Income	Count	
High Income	1	6.67%
Income Refused	2	13.33%
Low Income	3	20.00%
Medium Income	7	46.67%
Unknown	2	13.33%
Total:	15	100%

Limited English Proficiency	Count	
No	11	73.33%
Unknown	2	13.33%
Yes	2	13.33%
Total:	15	100%

Ethnicity	Count	
Hispanic or Latino	1	6.67%
Non-Hispanic or Latino	14	93.33%
Total	15	100%

Living Situation	Count	
Alone	5	33.33%
Unknown	2	13.33%
With Other	4	26.67%
With Primary Caregiver	4	26.67%
Total:	15	100%

Race	Count	
Black / African American	2	13.33%
White	13	86.67%
Total:	15	100%



Area Agency on Aging
of Broward County

2025 Budget Proposal

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
FY 2025 Budget Worksheet

	2023 Actual	Approved 2024 Budget	Projected 2024 Actual	Proposed 2025 Budget	
Operating Revenue					
Grant Revenue					
FEDERAL GRANT REVENUE	12,792,117	12,000,000	13,494,759	11,439,959	
STATE GRANT REVENUE	17,519,801	15,231,571	17,314,704	14,921,783	
GRANT REVENUE	417,114	1,021,249	1,340,734	1,005,305	
VA GRANT	2,774,912	2,650,000	3,356,719	3,391,719	
Total Grant Revenue	33,503,945	30,902,820	35,506,916	30,758,766	(A)
Contributions					
FAIR SHARE CONTRIBUTIONS	1,640,460	1,520,000	1,767,295	1,520,000	(B)
PRIVATE CONTRIBUTIONS	133,698	101,200	20,104	22,007	
MISCELLANEOUS INCOME	66,031	-	134	-	
Total Contributions	1,840,188	1,621,200	1,787,534	1,542,007	
Other Income					
SPECIAL EVENT REVENUE	62,836	82,800	144,327	174,390	
IN-KIND SERVICES/GOODS REVENUE	1,278,433	1,088,578	1,393,114	1,368,481	
Total Other Income	1,341,269	1,171,378	1,537,441	1,542,871	
Total Operating Revenue	36,685,402	33,695,398	38,831,890	33,843,644	
Expenditures					
Personnel Expenses	4,469,045	5,597,201	4,635,032	5,198,592	(C)
Program Expenses	29,762,322	26,068,360	32,230,998	27,125,006	
Professional Fees	163,179	105,471	71,430	71,430	
Supplies	46,169	33,759	21,673	21,914	
Telephone	35,623	34,996	49,812	31,800	(D)
Postage & Shipping	36,478	28,914	17,106	15,600	(E)
Occupancy	92,984	99,440	89,082	91,121	
Maintenance & Repairs	38,892	23,121	26,388	61,995	(F)
Technology	43,201	25,450	33,662	34,437	
Conferences, Conventions & Meetings	15,542	17,554	21,987	30,000	
Printing & Publications	1,851	7,559	5,263	5,384	
Dues & Subscriptions	50,675	48,263	60,821	62,220	
Miscellaneous					
Advertising	132,129	100,000	95,291	95,291	
VA MAINS'L Payroll Fee	24,362	23,256	25,715	27,360	
Insurance	51,986	60,000	67,263	50,991	(G)
Event Expenses	53,633	120,000	129,128	110,628	(H)
Bad Debt	-	-	77,262	45,000	(I)
Bank Fees	8,913	20,000	19,312	19,312	
Others Miscellaneous	30,341	15,002	14,285	15,000	
Depreciation Expenses	104,439	108,584	108,584	115,484	(J)
Total Expenditures	35,161,762	32,536,929	37,800,096	33,228,564	
Net Operating Income (Loss)	1,523,640	1,158,469	1,031,795	615,080	
Non-Operating Income (Loss)					
Investment Income					
INTEREST	257,674	200,000	544,783	200,000	(K)
REALIZED GAIN/LOSS ON INVESTMENTS	-	-	-	-	
UNREALIZED GAIN/LOSS ON INVESTMENTS	398,779	-	745,455	-	
DIVIDENDS	261,420	115,000	115,222	115,000	
Total Investment Income	917,873	315,000	1,405,461	315,000	
Net Income	2,441,513	1,473,469	2,437,256	930,080	

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
FY 2025 Budget Worksheet

(A)- **Federal:** The budget reflects the amount provided in the 2025 OAA contract and does not include carryforward funds. The ARP funding expired in September 2024, and all applicable services were transitioned back into the OAA program.

State: EHCE (home modification) funding ended in 2024 and is no longer available for 2025. The budget assumes similar utilization levels for the regular General Revenue Contracts as seen in 2024.

Grants: In 2024, special grants were received for technology. The 2025 budget includes \$750,000 from the Broward County Meal program and \$255,000 from United Way, which is a reduction compared to the prior year.

VA: The budget accounts for services provided to 60 clients.

(B)- **Fair Share:** Some cities grant funds on a quarterly basis aligned with the Federal Fiscal Year starting in October. Due to the implementation of the Fair Share billing process, there was a catch-up this year for October–December 2024 revenues, which in past years were recorded as the following year’s revenue. As a result, revenue was higher in 2024, but we expect a similar amount to what was budgeted for 2023 and 2024 to be received in 2025.

(C)- **Salaries:** Salaries are forecasted assuming all positions are staffed and include up to a 3% merit increase. Additionally, the budget reflects a projected 10% increase in insurance costs.

(D)- **Telephone:** In 2024, one-time payments were required to transition AVAYA to the cloud. This transition eliminates the need for services previously provided by Net2fone and AT&T, resulting in projected savings for 2025 compared to 2023 and 2024.

(E)- **Postage:** Postage costs are slightly lower than in prior years, despite the increase in services. This reduction is due to the transition from checks to electronic payments, which saves approximately 400 envelopes per month.

(F)- **Maintenance:** Forecasted higher as a \$35,000 reserve has been included for potential expenses in the upcoming year.

(G)- **Insurance:** Property insurance was duplicated in 2024, but after switching to a new agency, we received a quote for 2025 that is 55% cheaper, resulting in savings of \$25,000. Additionally, cyber security insurance has been added.

(H)- **Fund Raising Events:** In 2025, we will host an additional Caregiver conference, bringing the total to five events for the year. However, since we have dedicated staff for fundraising, we will not need to outsource these services, resulting in lower expenses for 2025.

(I)- **Bad Debt:** In 2024, we integrated Fair Share into our financial system’s billing process, resulting in revenue being recognized upon invoicing the cities for the full calculated amount, even though some have historically not honored these requests in full. If a city pays less than requested or does not pay, the shortfall is recognized as bad debt. This new process led to recognizing the entire requested revenue in our books, along with bad debt for cities that traditionally pay less or fail to fulfill their obligations. The balance between the two aligns with the total amount budgeted for Fair Share. To mitigate this risk and adopt a conservative approach, a reserve is being established for 2025 to account for potential bad debt.

(J)- **Depreciation Expenses:** In 2025, we will need to replace 21 computers due to the Microsoft Office 365 mandated conversion. These computers will have a lifespan of 5 years, and we are adding the portion of depreciation corresponding to 2025.

(K)- **Interest Rates:** Despite the interest gains in 2024, we are maintaining a conservative approach for 2025, anticipating that interest rates will decrease.

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

Financial Statements

**Year Ended
December 31, 2023**

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Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Areawide 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, 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 Council as of December 31, 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 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 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 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 19, 2024, 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.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 19, 2024

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2023

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 8,311,632
Certificates of deposit	553,543
Investments	6,816,528
Due from grantors, net	8,332,128
Pledges receivable	231,956
Prepaid expenses	<u>757,668</u>
Total current assets	<u>25,003,455</u>

Non-current assets

Property and equipment, net	1,554,096
Investments	1,517,285
Contingent receivable	558,076
Deposits	<u>1,941</u>

Total other assets	<u>3,631,398</u>
--------------------	------------------

Total assets	<u><u>\$ 28,634,853</u></u>
--------------	-----------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 185,337
Accrued compensation	466,040
Due to providers	5,152,035
Deferred revenue	<u>303,913</u>
Total current liabilities	<u>6,107,325</u>

NET ASSETS

Without donor restrictions	21,712,263
With donor restriction	<u>815,265</u>

Total net assets	<u>22,527,528</u>
------------------	-------------------

Total liabilities and net assets	<u><u>\$ 28,634,853</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, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
Public support			
Local fair share contributions	\$ 1,640,460	\$ -	\$ 1,640,460
Contributions	133,698	-	133,698
Private grants	<u>417,114</u>	<u>-</u>	<u>417,114</u>
Total public support	<u>2,191,272</u>	<u>-</u>	<u>2,191,272</u>
Grants from governmental agencies			
Federal grants	15,562,565	-	15,562,565
State grants	17,524,265	-	17,524,265
Contributed non-financial assets - local match	<u>1,278,433</u>	<u>-</u>	<u>1,278,433</u>
Total grants from governmental agencies	<u>34,365,263</u>	<u>-</u>	<u>34,365,263</u>
Other revenue			
Interest income	281,380	-	281,380
Investment income	261,420	-	261,420
Unrealized gain on investment	375,073	-	375,073
Unrealized gain on treasury bills	11,094	-	11,094
Special events income	52,336	-	52,336
Contributed non-financial assets - building	42,414	-	42,414
Other	79,031	-	79,031
Net assets released from restrictions	<u>8,586</u>	<u>(8,586)</u>	<u>-</u>
Total other revenue	<u>1,111,334</u>	<u>(8,586)</u>	<u>1,102,748</u>
Total public support and revenues	<u>37,667,869</u>	<u>(8,586)</u>	<u>37,659,283</u>
EXPENSES			
Program services	34,921,206	-	34,921,206
Support services:			
Management and general	<u>285,467</u>	<u>-</u>	<u>285,467</u>
Total operating expenses	<u>35,206,673</u>	<u>-</u>	<u>35,206,673</u>
Change in net assets	<u>2,461,196</u>	<u>(8,586)</u>	<u>2,452,610</u>
NET ASSETS, BEGINNING OF YEAR	<u>19,251,067</u>	<u>823,851</u>	<u>20,074,918</u>
NET ASSETS, END OF YEAR	<u><u>\$ 21,712,263</u></u>	<u><u>\$ 815,265</u></u>	<u><u>\$ 22,527,528</u></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, 2023

	Program Services								
	Older Americans Act	American Rescue Plan	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	ARP Enhanced FMAP	SHINE	SHINE Senior Medical Patrol	ADRC & Medicaid Waiver
Salaries and related expenses:									
Salaries	\$ 1,142,308	\$ 582,205	\$ 536,416	\$ 42,789	\$ 103,602	\$ 337,816	\$ 49,654	\$ 39,126	\$ 415,084
Payroll taxes	86,075	43,792	40,940	3,267	8,013	14,229	3,597	3,012	31,667
Employee benefits	284,444	112,142	140,327	13,914	22,116	37,535	12,956	10,539	125,996
Total salaries and related expenses	1,512,827	738,139	717,683	59,970	133,731	389,580	66,207	52,677	572,747
Other expenses									
Program supplies	2,400	2,089,512	213,169	-	-	-	-	-	-
Occupancy	21,460	9,050	3,872	593	4,217	2,513	760	809	12,777
Utilities	8,196	5,391	1,646	243	1,624	2,276	376	393	6,565
Miscellaneous	8,907	-	-	-	-	-	-	-	-
Telephone	19,283	8,374	2,977	367	3,035	3,535	1,641	665	8,887
Office supplies & printing	43,779	10,429	7,341	2,156	3,299	30,165	1,807	760	10,530
Professional fees	44,368	80,481	4,228	370	5,664	7,776	1,228	835	14,805
Travel	8,767	720	-	-	62	3,746	2,646	8	-
Repairs & maintenance	9,085	5,900	997	131	1,032	487	256	266	4,476
Insurance	45,270	1,733	703	127	808	212	129	149	2,067
Dues & subscriptions	11,307	5,259	2,547	197	2,002	208	451	393	5,171
Advertising	16,489	59,262	2,734	1,078	886	26,081	7,374	5,852	4,415
Staff Training	2,984	113	50	4	216	45	543	20	370
Events	866	-	-	-	-	-	100	-	-
Total other expenses	243,161	2,276,224	240,264	5,266	22,845	77,044	17,311	10,150	70,063
Depreciation expenses	16,390	76,091	-	-	-	-	3,630	934	6,458
Subrecipients awarded	5,967,953	445,754	7,982,466	197,072	3,498,117	2,066,333	-	-	-
Grants awarded	841,180	329,665	-	459,060	-	237,259	-	-	-
Total expenses before allocation of management & general	8,581,511	3,865,873	8,940,413	721,368	3,654,693	2,770,216	87,148	63,761	649,268
Allocation of management & general	70,151	31,602	73,085	5,897	29,876	22,646	712	521	5,308
Total expenses after allocation	\$ 8,651,662	\$ 3,897,475	\$ 9,013,498	\$ 727,265	\$ 3,684,569	\$ 2,792,862	\$ 87,860	\$ 64,282	\$ 654,576

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, 2023

	Program Services					Supporting Services		
	Local Service Programs	MIPPA	Emergency Home Energy Assistance Program	Other DOE Programs	Non DOE Programs	Total Program Funds	Management & General	Total
Salaries and related expenses:								
Salaries	\$ 17,158	\$ 65,651	\$ 10,819	\$ 1,107	\$ 167,290	\$ 3,511,025	\$ 124,761	\$ 3,635,786
Payroll taxes	1,308	5,031	843	86	6,543	248,403	11,383	259,786
Employee benefits	3,453	19,471	1,971	226	22,854	807,944	-	807,944
Total salaries and related expenses	21,919	90,153	13,633	1,419	196,687	4,567,372	136,144	4,703,516
Other expenses								
Program supplies	150	-	-	-	143,654	2,448,885	-	2,448,885
Occupancy	79	883	126	-	1,698	58,837	1,733	60,570
Utilities	38	425	69	-	870	28,112	998	29,110
Miscellaneous	-	-	-	-	-	8,907	52,094	61,001
Telephone	68	720	115	-	1,513	51,180	741	51,921
Office supplies & printing	37	778	617	-	2,808	114,506	6,327	120,833
Professional fees	31	891	146	-	28,692	189,515	20,550	210,065
Travel	-	8	-	-	23,341	39,298	1,440	40,738
Repairs & maintenance	27	285	33	-	617	23,592	2,307	25,899
Insurance	-	147	24	-	309	51,678	308	51,986
Dues & subscriptions	52	381	98	-	20,484	48,550	2,764	51,314
Advertising	13	5,656	139	-	774	130,753	1,376	132,129
Staff Training	-	539	2	-	381	5,267	6,186	11,453
Events	-	-	-	-	168	1,134	52,499	53,633
Total other expenses	495	10,713	1,369	-	225,309	3,200,214	149,323	3,349,537
Depreciation expenses	-	935	-	-	-	104,438	-	104,438
Subrecipients awarded	1,636,767	-	423,764	10,125	-	22,228,351	-	22,228,351
Grants awarded	-	-	240,419	-	2,713,248	4,820,831	-	4,820,831
Total expenses before allocation of management & general	1,659,181	101,801	679,185	11,544	3,135,244	34,921,206	285,467	35,206,673
Allocation of management & general	13,563	832	5,552	96	25,626	285,467	(285,467)	-
Total expenses after allocation	\$ 1,672,744	\$ 102,633	\$ 684,737	\$ 11,640	\$ 3,160,870	\$ 35,206,673	\$ -	\$ 35,206,673

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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in net assets \$ 2,452,610

Adjustments to reconcile change in net assets to net cash provided by operating activities:

Depreciation	104,438
Amortization on treasury bills	(11,206)
Unrealized gain on investments	(375,073)
Unrealized gain on treasury bills	(11,094)
Gain on sale of assets	(13,000)
Non cash rent	8,586

(Increase) decrease in:

Due from grantors, net	(3,042,028)
Accounts receivable	32,852
Pledges receivable	(40,301)
Prepaid expenses	(730,252)

Increase (decrease) in:

Accounts payable	(136,271)
Accrued compensation	9,647
Due to providers	(31,638)
Deferred revenue	2,059,323

Net cash provided by operating activities	<u>276,593</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of investments, including reinvestments	(261,420)
Proceeds on sale of assets	13,000
Purchase of treasury bills	(2,936,932)
Net decrease in certificates of deposit	<u>(4,621)</u>

Net cash used in investing activities	<u>(3,189,973)</u>
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Net decrease in cash and cash equivalents	(2,913,380)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>11,225,012</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 8,311,632</u></u>
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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, 2023

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, 2023

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 1.65% to 2.07%.

Allowance for Doubtful Accounts

Due from grantors and pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through an allowance for expected credit losses, when deemed necessary, based on past collection history and current credit conditions and reasonable forecasts. At December 31, 2023, the allowance for doubtful accounts due from grantors was \$27,163. No allowance for doubtful accounts for pledges receivable is considered necessary at December 31, 2023.

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, 2023

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 Council 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, 2023

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Non-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, 2023 was \$1,278,433. (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, the Council 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, 2023

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, 2023, advertising expense was \$132,129.

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 the Council 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 June 2016, FASB issued ASU No. 2016-13, *Financial Instruments—Credit Losses* (Topic 326): *Measurement of Credit Losses on Financial Instruments*. ASU No. 2016-13 and subsequent amendments require financial assets measured at amortized cost to be presented at the net amount expected to be collected, through an allowance for credit losses that is deducted from the amortized cost basis. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions and reasonable and supportable forecasts that affect the collectability of the reported amount. The Council adopted ASU No. 2016-13 effective January 1, 2023 using the modified-retrospective approach. The adoption had no significant impact on the financial statements.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE C – AVAILABILITY AND LIQUIDITY

The following represents the Council's financial assets available for general expenditure at December 31 2023:

Cash and cash equivalents	\$ 8,311,632
Certificates of deposit	553,543
Investments	6,816,528
Due from grantors, net	8,332,128
Pledges receivable	231,956
Total financial assets available within one year	<u>24,245,787</u>
Less those funds unavailable for general expenditures within one year due to restrictions by donors for purpose and time	<u>815,265</u>
Financial assets available to meet cash needs for general expenditures	<u><u>\$ 23,430,522</u></u>

The Council has a policy to manage its liquidity and reserves following three guiding principles: operating within 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, 2023 are as follows:

Receivables due in less than one year	\$ 8,359,291
Less: allowance for doubtful accounts	<u>(27,163)</u>
	<u><u>\$ 8,332,128</u></u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE E – INVESTMENTS

Investments are carried at fair market value and are as follows at December 31, 2023:

	<u>Cost</u>	<u>Unrealized Gain</u>	<u>Fair Value</u>
Unrestricted:			
<i>US Equity Funds</i>			
Map Fund A	\$ 463,967	\$ 303,190	\$ 767,157
Large Cap Growth Fund	280,899	227,927	508,826
Equity Yield Class A	256,279	335,718	591,997
S&P 500 Index Fund	325,597	230,565	556,162
<i>Taxable Bond Fund</i>			
High Yield Corporate Bond A	792,837	760,702	1,553,539
<i>Mixed Asset Funds</i>			
Balance Fund A	482,591	130,361	612,952
Convertible Fund A	515,419	268,529	783,948
<i>Treasury Bills</i>			
B 10/31/24	1,428,596	13,351	1,441,947
T 5 10/31/25	1,508,336	8,949	1,517,285
	<u>\$ 6,054,521</u>	<u>\$ 2,279,292</u>	<u>\$ 8,333,813</u>

Investment income for the year ended December 31, 2023 consists of the following:

Interest income	\$ 281,380
Investment income	261,420
Unrealized gain on investments	375,073
Unrealized gain on treasury bills	11,094
	<u>\$ 928,967</u>

NOTE F – PLEDGES RECEIVABLE

Pledges receivable include fair share pledges, which are contributions made to the Council to assist in providing services for the elderly. Pledges receivable as of December 31, 2023 are as follows:

Pledges receivable due in less than one year:	
Fair share pledges	\$ 211,531
Other	20,425
	<u>\$ 231,956</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE G – PROPERTY AND EQUIPMENT

At December 31, 2023, property and equipment consists of the following:

Building	\$ 3,080,054
Land	616,188
Furniture and equipment	513,952
Technology	14,890
	4,225,084
Less: accumulated depreciation	(2,670,988)
	<u>\$ 1,554,096</u>

Depreciation expense for the year ended December 31, 2023 was \$104,438.

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 \$558,076 at December 31, 2023.

The Council's annual payment of \$1 for use of the building required a corresponding contributed non-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 2023 was \$51,000. For the year ended December 31, 2023, \$42,414 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. The 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, 2023.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE I – FAIR VALUE MEASUREMENT (continued)

US equity funds, taxable bond funds, mixed asset funds, and treasury bills - 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, 2023 are as follows:

	Level 1	Level 2	Level 3	Total Fair Value
Assets:				
Certificates of deposit	\$ -	\$ 553,543	\$ -	\$ 553,543
US Equity Funds	2,424,142	-	-	2,424,142
Taxable Bond Fund	1,553,539	-	-	1,553,539
Mixed Asset Funds	1,396,900	-	-	1,396,900
Treasury Bills	2,959,232	-	-	2,959,232
	<u>\$ 8,333,813</u>	<u>\$ 553,543</u>	<u>\$ -</u>	<u>\$ 8,887,356</u>

NOTE J – 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 restriction for the year ended December 31, 2023 are as follows:

Purpose restriction accomplished:

Contingent receivable rent	\$ 8,586
	<u>\$ 8,586</u>

NOTE K – NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restrictions are restricted for the following purposes as of December 31, 2023:

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	558,076
	<u>\$ 815,265</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE L – EMPLOYEE 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:

<u>Length of Service</u>	<u>Maximum Contributions</u>
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%

Employee contributions provided from the Council totaled \$190,358 for the year ended December 31, 2023.

NOTE M – 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, 2023 is as follows:

	<u>Qualifying Expenditures Requiring Matching</u>	<u>Match Percentage Required</u>	<u>Match Required</u>	<u>Match Provided</u>	<u>Excess</u>
Community Care for the Elderly - State	\$ 7,253,718	10%	\$ 725,372	\$ 805,969	\$ 80,597
Older American Act Administration - Federal	\$ 931,421	25%	\$ 232,855	\$ 267,855	\$ 35,000
Older American Act - Federal	\$ 6,205,915	10%	\$ 620,592	\$ 805,722	\$ 185,130

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE N – COMMITMENTS AND CONTINGENCIES

Operating Leases

The Council leases a postage machine under an operating lease. The lease was extended during 2023 with new payments of \$41 to be paid quarterly and expires in May 2025. The Council also leases office equipment under an operating lease, which will expire in 2024. Total lease expense for 2023 under these operating leases was \$13,397. Future minimum lease payments under these non-cancelable operating leases for the years subsequent to December 31, 2023 are \$5,224 – 2024; \$499 – 2025; \$499 – 2026; \$499 – 2027; and \$166 – 2028.

Concentrations

The Council receives substantially all of its support and revenue from federal, state and local funding sources. The 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.

NOTE O – SUBSEQUENT EVENTS

The Council has evaluated all subsequent events through September 19, 2024, 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, 2023

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	JA023	\$ 771,939	\$ -
Older Americans Act Title III-B	93.044	JA023	2,618,173	1,871,957
Older Americans Act Title III-C1	93.045	JA023	956,050	956,050
Older Americans Act Title III-C2	93.045	JA023	2,273,987	2,273,987
Older Americans Act Nutrition Services Incentive Program (NSIP)	93.053	JA023	388,395	369,922
Expanding Access to COVID-19 Vaccines via the Aging Network	93.044	JCV21	9,378	4,464
American Rescue Plan Administration	93.044	JRP21	581,333	-
American Rescue Plan for Supportive Services under Title III-B	93.044	JRP21	803,629	323,278
American Rescue Plan for Congregate Meals under Title III-C1	93.045	JRP21	525,324	-
American Rescue Plan for Home Delivered Meals under Title III-C2	93.045	JRP21	1,538,400	-
Total Aging Cluster			10,466,608	5,799,658
Older Americans Act - Other Programs				
OAA Title VII	93.041	J7023	21,267	-
Older Americans Act Title III-D	93.043	JA023	184,263	33,333
Older Americans Act Title III-E	93.052	JA023	462,705	462,705
American Rescue Plan for Preventive Health under Title III-D	93.043	JRP21	2,746	-
American Rescue Plan for Family Caregivers under Title III-E	93.052	JRP21	319,980	122,475
Total Older Americans Act			11,457,569	6,418,171
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX022	114,783	-
Statewide Managed Care	93.778	JX022	43,377	-
Medicaid Administrative Claiming	93.778	JX023	124,609	-
Statewide Managed Care	93.778	JX023	36,739	-
Total Medicaid Assistance Programs			319,508	-
Low-Income Home Energy Assistance				
Emergency Home Energy Assistance for Elderly Program	93.568	JP021	699,001	423,763
Emergency Home Energy Assistance for Elderly Program - ARP	93.568	JPP21	10,154	5,661
Total Low-Income Home Energy Assistance			709,155	429,424
Special Programs for the Aging				
SHINE Senior Medicare Patrol	93.048	JG023	32,572	-
SHINE Senior Medicare Patrol	93.048	JG022	36,322	-
SHINE	93.324	JN022	32,390	-
SHINE	93.324	JN023	103,170	-
Total Special Programs for the Aging			204,454	-
Medicare Enrollment Assistance Programs				
MIPPA	93.071	JB023	69,478	-
MIPPA	93.071	JB024	34,171	-
Total Medicare Enrollment Assistance Programs			103,649	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING			12,794,335	6,847,595
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 12,794,335	\$ 6,847,595

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, 2023

Grantor/Pass-through Agency Program Title	ALN/ 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	JC022	\$ 3,971,289	\$ 3,866,829
Community Care for the Elderly - CCE	65.010	JC023	4,424,678	4,115,637
Total Community Care for the Elderly			<u>8,395,967</u>	<u>7,982,466</u>
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ022	40,002	40,002
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ023	139,969	139,969
Total ADI - Special Projects			<u>179,971</u>	<u>179,971</u>
Alzheimer's Disease Initiative (ADI) - Administration	65.004	JZ022	80,010	-
Alzheimer's Disease Initiative (ADI) - Administration	65.004	JZ023	89,750	-
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ022	1,471,727	1,471,727
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ023	1,846,420	1,846,420
Total ADI - Respite Services			<u>3,487,907</u>	<u>3,318,147</u>
Home Care for the Elderly - HCE	65.001	JH022	341,799	87,480
Home Care for the Elderly - HCE	65.001	JH023	382,734	109,592
Total Home Care for the Elderly			<u>724,533</u>	<u>197,072</u>
Local Service Programs - LSP	65.009	JL022	788,615	788,615
Local Service Programs - LSP	65.009	JL023	870,136	848,152
Total Local Service Programs			<u>1,658,751</u>	<u>1,636,767</u>
ARP Enhanced FMAP	65.001	JE022	2,753,164	2,066,333
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX022	114,783	-
Statewide Managed Care	93.778	JX022	43,377	-
Medicaid Administrative Claiming	93.778	JX023	124,609	-
Statewide Managed Care	93.778	JX023	36,739	-
Total Medicaid Assistance Programs			<u>319,508</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 17,519,801</u>	<u>\$ 15,380,756</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, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes 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, 2023. The information in this schedule 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 Schedule presents only a selected portion of the operations of Areawide Council of Aging of Broward County, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Areawide Council of Aging of Broward County, Inc.

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, 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 Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C – 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.



**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**

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Novinich
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
Angela M. Harr
Rachel K. Brouwer

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631 US Highway One
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Miami Lakes, FL 33016
7900 NW 155th Street
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Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

To the Board of Directors of
Areawide 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, 2023, 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 19, 2024.

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 19, 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 STATE OF FLORIDA CHAPTER 10.650, RULES OF THE AUDITOR
GENERAL**

Partners

W. Ed Moss, Jr.
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To the Board of Directors of
Areawide 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, 2023. 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, 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* 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 19, 2024

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2023

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
Identification of major federal programs:	

<u>Name of Federal Program</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
American Rescue Plan for Family Caregivers Under Title III-E	93.052

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2023

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 state project:	
<u>Name of State Project</u>	<u>CSFA Number</u>
Community Care for the Elderly	65.010
ARP Enhanced FMAP	65.001
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 Project 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.

SCHEDULE OF GRANTS AWARDED

Year Ended December 31, 2023

Best Life Care, Inc.	\$ 52,800
Broward County Elderly and Veterans Services	10,280,527
Broward County Minority Builders Coalition, Inc.	424,586
Cantor Senior Center	297,987
Catholic Charities of the Archdiocese of Miami, Inc.	221,311
City of Deerfield Beach - NEFP	470,707
City of Hallandale Beach - Austin Hepburn Center	90,209
City of Hollywood - Fred Lippman Center	232,686
City of Lauderdale Lakes - Alzheimer's Day Care	251,780
City of Pembroke Pines - SWFP	709,977
City of West Park	272,070
Coast to Coast Legal Aid of South Florida	392,687
Direct Services	2,933,980
Easterseals South Florida, Inc.	21,551
Florida Introduces Physical Activity and Nutrition to Youth (FLIPANY)	348,946
Human Services Network, Inc.	1,413,077
Intuition Robotics, Inc.	259,710
It's Never 2 Late LLC	287,844
Jewish Adoption and Foster Care Options, Inc.	100,029
Jewish Community Center	304,676
N. W. Federated Woman's Club	335,394
N. W. Focal Point	402,736
NBHD/Broward Health	2,035
Offerdahl's Hand-Off Foundation, Inc.	251,011
Philip Solomon & Associates	2,787
Phoeenix	19,596
Pickett Fences	20,918
Ponder & Associates, Inc.	121,267
Rebuilding Together	389,607
S.C./S.E. Focal Point/Miramar Center	710,595
Senior Proof	752,024
Sterling Group Food	1,215,836
Sunshine Social Services, Inc.	373,452
Sushi Maki	702,904
The Volen Center	220,366
Tranquility	1,122,809
Uniper Care, Inc.	153,731
United Home Care Services, Inc.	884,974
Total program services	\$ 27,049,182

See accompanying independent auditor's report

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FAIR SHARE CONTRIBUTIONS

Year Ended December 31, 2023

Broward County	\$	684,920
City of Fort Lauderdale		159,803
City of Pembroke Pines		98,760
City of Deerfield Beach		61,600
City of Tamarac		59,837
City of Sunrise		55,033
City of Miramar		61,522
City of Pompano Beach		62,500
City of Margate		48,685
Town of Davie		43,295
City of Coconut Creek		37,562
City of Hallandale		34,987
City of Weston		27,535
City of Plantation		25,000
City of Lauderdale Lakes		24,351
City of Lauderhill		37,757
City of Hollywood		20,000
City of Parkland		13,548
City of North Lauderdale		15,995
City of Lighthouse Point		11,372
City of Coral Springs		10,000
City of Oakland Park		10,000
City of Lauderdale-By-The-Sea		8,490
City of West Park		7,544
Town of Hillsboro Beach		3,981
City of Wilton Manors		11,043
Town of Pembroke Park		3,340
Town of Southwest Ranches		2,000
	\$	<u>1,640,460</u>

The fair share contributions for the year ended December 31, 2023 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
January 1, 2025 – December 31, 2025**

OFFICERS

**Senator Nan Rich
President**

**David Lieberman
Vice President**

**Timothy Curtin
Treasurer**

**Lisa Zucker
Secretary**

MEMBERS

Grace Carrington

Irma Diaz

George Glasser

Todd Holt

Denise Lettau, JD

Judge Ari Porth

Honorable Ronald Rothschild

Joseph Scott

Nahun Sobrino

AUXILIARY BOARD

Alan B. Brass, C.P.A

William Edelstein

Evan Jenne

Naushira Pandya, M.D

Kenneth S. Rubin, Esq.

Manuel Synalovski, AIA



Department of the Treasury
Internal Revenue Service
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,

A handwritten signature in dark ink, appearing to read "K. A. Billups". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Kim A. Billups, Operations Manager
Accounts Management Operations 1

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
2023
Open to Public Inspection**A For the 2023 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 35,955,419**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:** ADCRCBROWARD.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	13	
	4	13	
	5	96	
	6	15	
	7a	0	
Revenue	b Net unrelated business taxable income from Form 990-T, Part I, line 11		
Expenses	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)		
	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)		
Net Assets or Fund Balances	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)		
	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		
	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			

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 <i>Charlotte Mather-Taylor</i>		Date 10/14/24	
	CHARLOTTE MATHER-TAYLOR		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name W. ED MOSS JR.		Preparer's signature W. ED MOSS JR.	
	Firm's name MOSS, KRUSICK & ASSOCIATES, LLC		Firm's EIN 59-3017072	
	Firm's address 501 S NEW YORK AVE STE 100 WINTER PARK, FL 32789-4241		Phone no. 407-644-5811	

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 (2023)

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 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 \$ **33,602,375** including grants of \$ **27,049,182**) (Revenue \$)
SEE SCHEDULE O

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 **33,602,375**

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	

Form 990 (2023) **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 noncash 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	96
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	13	1b	13	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.						
b Enter the number of voting members included on line 1a, above, who are independent						
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?						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?						X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?						X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X
6 Did the organization have members or stockholders?						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?						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?						X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					X	
b Each committee with authority to act on behalf of the governing body?					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.						X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe 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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	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?		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?		

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										
EXECUTIVE DIRECTOR	40.00 0.00			X				192,990	0	0
(2) NAUSHIRA PANDYA										
PRESIDENT	0.25 0.00	X						0	0	0
(3) ARTHUR BIRKEN										
FIRST VP	0.25 0.00	X						0	0	0
(4) EVAN JENNE										
SECOND VP	0.25 0.00	X						0	0	0
(5) NAN RICH										
THIRD VP	0.25 0.00	X						0	0	0
(6) DAVID LIEBERMAN										
TREASURER	0.25 0.00	X						0	0	0
(7) TIMOTHY CURTIN										
SECRETARY	0.25 0.00	X						0	0	0
(8) PAULINE GRANT										
PAST PRESIDENT	0.25 0.00	X						0	0	0
(9) ALAN BRASS										
DIRECTOR	0.25 0.00	X						0	0	0
(10) WILLIAM EDELSTEIN										
DIRECTOR	0.25 0.00	X						0	0	0
(11) RON ROTHSCHILD										
DIRECTOR	0.25 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) KENNETH RUBIN										
(12) DIRECTOR	0.25 0.00	X						0	0	0
(13) MANUEL SYNALOVSKI										
(13) DIRECTOR	0.25 0.00	X						0	0	0
(14) LISA ZUCKER										
(14) DIRECTOR	0.25 0.00	X						0	0	0
(15) ROSARIO MENDEZ RUBIO										
(15) CFO	40.00 0.00					X		114,921	0	0
(16) SHAHNAAZ YASIN										
(16) EMPLOYEE	40.00 0.00					X		109,262	0	0
(17)										
(18)										
(19)										
1b Subtotal								417,173		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								417,173		

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
PADRINOS FORT LAUDERDALE FL 33304	1135 N FEDERAL HWY MEALS	511,802
NATIONS MARKET, LLC HOLLYWOOD FL 33020	2050 MCKINLEY ST MEALS	262,977

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**

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	33,086,830			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,194,422			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 3,150			
	h	Total. Add lines 1a-1f.		35,281,252			
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)			542,800		542,800
	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	52,336			
	b	Less: direct expenses	8b	53,633			
	c	Net income or (loss) from fundraising events		-1,297		-1,297	
	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			79,031	79,031	
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		79,031				
12	Total revenue. See instructions			35,901,786	79,031	0	541,503

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	22,228,351	22,228,351		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	4,820,831	4,820,831		
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	192,990	186,368	6,622	
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	3,442,796	3,324,657	118,139	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	807,944	807,944		
10 Payroll taxes	259,786	248,403	11,383	
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.)	210,065	189,515	20,550	
12 Advertising and promotion	132,129	130,753	1,376	
13 Office expenses	120,833	114,506	6,327	
14 Information technology				
15 Royalties				
16 Occupancy	89,680	86,949	2,731	
17 Travel	40,738	39,298	1,440	
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	104,438	104,438		
23 Insurance	51,986	51,678	308	
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	1,131,188	1,131,188		
b MISCELLANEOUS	61,001	8,907	52,094	
c TELEPHONE	51,921	51,180	741	
d DUES & SUBSCRIPTIONS	51,314	48,550	2,764	
e All other expenses	37,352	28,859	8,493	
25 Total functional expenses. Add lines 1 through 24e	33,835,343	33,602,375	232,968	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	11,225,012	1	8,311,632
	2 Savings and temporary cash investments	548,922	2	553,543
	3 Pledges and grants receivable, net	6,065,118	3	9,138,861
	4 Accounts receivable, net	16,151	4	-16,701
	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	27,416	9	757,668
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,225,084		
	b Less: accumulated depreciation	10b 2,670,988		
		1,658,534	10c	1,554,096
	11 Investments—publicly traded securities	4,738,088	11	8,333,813
	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	1,941	15	1,941	
16 Total assets. Add lines 1 through 15 (must equal line 33)	24,281,182	16	28,634,853	
Liabilities	17 Accounts payable and accrued expenses	778,001	17	651,377
	18 Grants payable	3,092,712	18	5,152,035
	19 Deferred revenue	335,551	19	303,913
	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	4,206,264	26	6,107,325
	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		19,251,067	27	21,712,263
28 Net assets with donor restrictions		823,851	28	815,265
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		20,074,918	32	22,527,528
33 Total liabilities and net assets/fund balances		24,281,182	33	28,634,853

Form **990** (2023)

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	35,901,786
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,835,343
3	Revenue less expenses. Subtract line 2 from line 1	3	2,066,443
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,074,918
5	Net unrealized gains (losses) on investments	5	386,167
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	22,527,528

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		☒
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	☒	
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain 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?	☒	
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	☒	

Form **990** (2023)

**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

2023Open to Public
Inspection

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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	24,295,769	32,836,338	35,416,393	29,807,229	35,281,252	157,636,981
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	24,295,769	32,836,338	35,416,393	29,807,229	35,281,252	157,636,981
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						157,636,981

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	24,295,769	32,836,338	35,416,393	29,807,229	35,281,252	157,636,981
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	318,915	168,376	259,490	279,347	542,800	1,568,928
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.)	51,454	67,812	50,746	65,377	52,336	287,725
11 Total support. Add lines 7 through 10						159,493,634
12 Gross receipts from related activities, etc. (see instructions)					12	302,274

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 2023 (line 6, column (f) divided by line 11, column (f))	14	98.84 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.00 %
16a 33 1/3% support test — 2023. 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 — 2022. 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 — 2023. 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 — 2022. 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) 2023

AREAWIDE COUNCIL ON AGING OF

59-1529419

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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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2023. 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 — 2022. 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) 2023

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? <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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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) 2023

AREAWIDE COUNCIL ON AGING OF

59-1529419

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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 (<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).		

Schedule A (Form 990) 2023

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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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

\$ 235,389

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

OMB No. 1545-0047

2023

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

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

Special Rules

- ☒
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- ¹
- /
- ₃
- % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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) (2023)

Schedule B (Form 990) (2023)

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	\$ 17,519,801	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) (2023)

**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

2023Open 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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d 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) 2023

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.

- 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		616,188		616,188
b Buildings		3,080,054	2,176,134	903,920
c Leasehold improvements				
d Equipment		528,842	494,854	33,988
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,554,096

Schedule D (Form 990) 2023

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, line 12, col. (B))		

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, line 13, col. (B))		

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, line 15, col. (B))	

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.

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

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	37,659,283
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	386,167	
b	Donated services and use of facilities	2b	1,317,697	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	53,633	
e	Add lines 2a through 2d		2e	1,757,497
3	Subtract line 2e from line 1		3	35,901,786
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	35,901,786

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	35,206,673
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	1,317,697	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	53,633	
e	Add lines 2a through 2d		2e	1,371,330
3	Subtract line 2e from line 1		3	33,835,343
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	33,835,343

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 \$ 53,633

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

F/R EXP NETTED WITH REV \$ 53,633

**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

2023Open 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
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.

Schedule G (Form 990) 2023

AREAWIDE COUNCIL ON AGING OF**59-1529419**Page **2****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	52,336			52,336
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	52,336			52,336
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	53,633			53,633
	10 Direct expense summary. Add lines 4 through 9 in column (d)				53,633
	11 Net income summary. Subtract line 10 from line 3, column (d)				-1,297

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: ☐ Yes ☐ Noa 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) 2023

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) 2023

**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

2023**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)	BEST LIFE CARE, IN 2500 E HALLANDALE BEACH HALLANDALE BEACH FL 33009	86-2791589		52,800				ELDERLY SERVICES
(2)	BROWARD COUNTY ELDERLY & VETERAN 2995 N DIXIE HWY FORT LAUDERDALE FL 33334	59-6000531		10,280,527				ELDERLY SERVICES
(3)	BROWARD COUNTY MINORITY BUILDER'S 665 SW 27 AVE FORT LAUDERDALE FL 33312	23-7170674		424,586				ELDERLY SERVICES
(4)	CANTORS SENIOR CENTER 5000 N NOB HILL RD SUNRISE FL 33351	65-0245068		297,987				ELDERLY SERVICES
(5)	CATHOLIC CHARITIES 1503 NW 26 ST WILTON MANORS FL 33305	59-1279497		221,311				ELDERLY SERVICES
(6)	CITY OF DEERFIELD BEACH 227 NW 2 ST DEERFIELD BEACH FL 33441	59-6000305		470,707				ELDERLY SERVICES
(7)	CITY OF HALLANDALE BEACH 750 NW 8 AVE HALLANDALE FL 33009	59-6000333		90,209				ELDERLY SERVICES
(8)	CITY OF HOLLYWOOD 2030 POLK ST HOLLYWOOD FL 33020	59-6000338		232,686				ELDERLY SERVICES
(9)	CITY OF LAUDERDALE LAKES 4300 NW 36TH ST LAUDERDALE LAKES FL 33319			251,780				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) 2023

DAA

SCHEDULE I
(Form 990)**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.

OMB No. 1545-0047

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form990 for the latest information.

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		709,977				ELDERLY SERVICES
(2)	COAST TO COAST LEGAL PO BOX 120910 FORT LAUDERDALE FL 33312	90-0089501		392,687				ELDERLY SERVICES
(3)	DIRECT SERVICES 14640 SW 148 COURT MIAMI FL 33196	65-0697132		2,933,980				ELDERLY SERVICES
(4)	EASTER SEALS SOUTH FLORIDA 1475 NW 14TH AVE MIAMI FL 33125	59-0722783		21,551				ELDERLY SERVICES
(5)	FLORIDA INTRODUCES PHYSICAL 2860 W STATE RD 84 DANIA BEACH FL 33312	87-0743538		348,946				ELDERLY SERVICES
(6)	HUMAN SERVICES NETWORK 451 N STATE ROAD 7 PLANTATION FL 33317	59-2450043		1,413,077				ELDERLY SERVICES
(7)	IT'S NEVER TOO LATE, LLC 5889 GREENWOOD PLAZA BLVD GREENWOOD VILLAGE CO 80111	84-1507580		287,844				ELDERLY SERVICES
(8)	JEWISH ADOPTION & FOSTER CARE 4200 UNIVERSITY DR SUNRISE FL 33351	20-0898587		100,029				ELDERLY SERVICES
(9)	JEWISH COMMUNITY CENTER 5850 S PINE ISLAND RD DAVIE FL 33328	59-2075982		304,676				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) 2023

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

2023**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)	MIRAMAR SATELLITE SENIOR CENTER 2300 CIVIC CENTER PLACE MIRAMAR FL 33025			710,595				ELDERLY SERVICES
(2)	NORTHWEST FEDERATED WOMEN'S CLUB 2185 NW19 ST FORT LAUDERDALE FL 33311	23-7113192		335,394				ELDERLY SERVICES
(3)	NORTHWEST FOCAL POINT 6009 NW 10TH ST MARGATE FL 33063			402,736				ELDERLY SERVICES
(4)	OFFERDAHL'S HANDS OFF 2749 NE 37TH DRIVE FORT LAUDERDALE FL 33308	45-4645993		251,011				ELDERLY SERVICES
(5)	PICKETT FENCES 1798 CR 721 LOOP MOORE HAVEN FL 33471	46-0793251		20,918				ELDERLY SERVICES
(6)	PONDER & ASSOCIATES 611 NW 31ST AVE POMPANO BEACH FL 33069	65-0868245		121,267				ELDERLY SERVICES
(7)	REBUILDING TOGETHER 4836 NE 12 AVE OAKLAND PARK FL 33334	86-1065925		389,607				ELDERLY SERVICES
(8)	SENIOR PROOF 300 S. PINE ISLAND RD PLANTATION FL 33324	86-1797121		511,119				ELDERLY SERVICES
(9)	SUNSHINE SOCIAL SERVICES 1480 SW 9 AVE FORT LAUDERDALE FL 33315	01-0582371		373,452				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) 2023

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

2023**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)	CITY OF WEST PARK 1965 S STATE RD 7 HOLLYWOOD FL 33023	26-0111664		272,070				ELDERLY SERVICES
(2)								
(3)								
(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.

Schedule I (Form 990) 2023

DAA

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		459,060			
2 OAA		841,180			
3 NON DOEA		2,713,248			
4 ARP		329,665			
5 ALZHEIMER DISEASE INITIAT		237,259			
6 EHEAP		240,419			
7					

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

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SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation InformationFor certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated EmployeesComplete 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

2023Open 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) 2023

DAA

Schedule J (Form 990) 2023 **AREAWIDE COUNCIL ON AGING OF 59-1529419**

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				
CHARLOTTE MATHER-TAYLOR	(i) 168,990	(ii) 0	(iii) 24,000	0	0	192,990	0
1 EXECUTIVE DIRECTOR	(ii) 0	(iii) 0		0	0	0	0
2	(i)	(ii)	(iii)				
3	(i)	(ii)	(iii)				
4	(i)	(ii)	(iii)				
5	(i)	(ii)	(iii)				
6	(i)	(ii)	(iii)				
7	(i)	(ii)	(iii)				
8	(i)	(ii)	(iii)				
9	(i)	(ii)	(iii)				
10	(i)	(ii)	(iii)				
11	(i)	(ii)	(iii)				
12	(i)	(ii)	(iii)				
13	(i)	(ii)	(iii)				
14	(i)	(ii)	(iii)				
15	(i)	(ii)	(iii)				
16	(i)	(ii)	(iii)				

Part III Supplemental Information

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**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

2023Open to Public
InspectionName 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 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 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. 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.

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 PROIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
BOARD MEMBERS ASSESS AND ACKNOWLEDGE CONSIDERATION OF CONFLICT OF INTEREST ANNUALLY.

Name of the organization

Employer identification number

AREAWIDE COUNCIL ON AGING OF

59-1529419

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
 COMPILES 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	\$	53,633
F/R EXP NETTED WITH REV	\$	-53,633

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

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

Department of the Treasury
Internal Revenue Service

Name of the organization

AREAWIDE COUNCIL ON AGING OF
BROWARD COUNTY INC

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

Employer identification number

59-1529419

OMB No. 1545-0047

2023

Open to Public
Inspection

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

(1) Name, address, and EIN (if applicable) of disregarded entity	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Total income	(5) End-of-year assets	(6) 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.

(1) Name, address, and EIN of related organization	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Exempt Code section	(5) Public charity status (if section 501(c)(3))	(6) Direct controlling entity	(7) Section 512(b)(13) controlled entity?	
						Yes	No
(1) AREAWIDE HOUSING FOR THE ELDERLY 5300 HIATUS RD SUNRISE FL 33351 59-2296320	HUD SEC 8	FL	501C3	7	N/A		X
(2)							
(3)							
(4)							
(5)							

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

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 (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes No
(1)								
(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)			

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)													

Part VII	Supplemental Information. Provide additional information
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Supplemental information. Provide additional information for responses to questions on Schedule R. See instructions.

Schedule R (Form 990) 2023

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1480

Date Submitted: 3/11/2025

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 9, 2025.

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*

Broward Children's Center

Address*

200 SE 19th Ave.

City*

Pompano Beach

State*

Florida

Zip Code*

33060

Contact Person*

David Perez

Title*

Chief Development & Divisional Officer

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*

Surveillance For Group Homes

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*

The purpose of the project is to install surveillance in our Group Homes. Our Group Homes currently have no surveillance in place. By implementing surveillance in our Group Homes this will enhance resident safety, ensure transparency and accountability, support resident behaviors, enhance security and prevent unauthorized access, improve emergency response, and promote a safe and comfortable environment.

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 residents that we serve in our Group Homes along with our staff. Our Group Homes are located in 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 2024-2025, 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 evaluate the success of our project critical to ensure it meets its objectives and improves the overall safety, security, and quality of care for residents. We will measure how well the surveillance system meets the core objectives. We will also measure the reduction in accidents, abuse, or neglect, the safety of the residents/staff, and the culture of the Group Home.

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*

David

Last Name*

Perez

Title*

Chief Development & Divisional Officer

Date*

03/11/2025

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*
Budget.xlsx

Audited Financial Statement*
Broward Childrens Center Financials.pdf

501(C)(3) Determination Letter*
501C3.pdf

Board of Directors List*
BCC Board of Directors.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

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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ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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.



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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:

Cash	\$ 3,669,241
Investments	116,106
Grants, contracts, and program service fees receivable, net	763,749
Inventories	89,864
Due from related organizations	737,968
Prepaid expenses and other assets	<u>450,183</u>
Total current assets	<u>5,827,111</u>

Non-current assets:

Property and equipment, net	110,622
Operating lease right-of-use assets	1,787,496
Other assets	<u>3,169</u>
Total noncurrent assets	<u>1,901,287</u>
Total Assets	<u><u>\$ 7,728,398</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and other liabilities	\$ 192,410
Accrued expenses	203,459
Due to related organizations	132,339
Refundable advances and deferred revenue	199,131
Current portion of right-of-use operating lease liability	<u>421,378</u>
Total current liabilities	<u>1,148,717</u>

Non-current liabilities:

Right-of-use operating lease liabilities, net of current portion	<u>1,366,093</u>
Total non-current liabilities	<u>1,366,093</u>
Total Liabilities	<u>2,514,810</u>

Net assets

Without donor restrictions:	
Undesignated	1,897,904
Board designated	<u>3,315,684</u>
Total net assets	<u>5,213,588</u>
Total Liabilities and Net Assets	<u><u>\$ 7,728,398</u></u>

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:

Grants and contracts	\$ 3,828,463
Medicaid	4,230,335
Management fees	660,000
Contributions of cash and other financial assets	320,551
Other program services, net	110,225
Interest income	1,663
Other income	<u>122</u>
Total public support and revenues	<u>9,151,359</u>

Operating Expenses:

Program services:

School services	2,816,881
Group homes	2,295,605
Home health	1,322,109
Therapy	645,628
Social Services and Respite	731,846
Prescribed pediatrics extended care	357,088
Kids Clinic	<u>38,998</u>
Total program services	<u>8,208,155</u>

Supporting services:

General and administrative expenses	<u>926,567</u>
Total operating expenses	<u>9,134,722</u>

Operating excess of revenues over expenses	16,637
--	--------

Non-operating Expenses:

Reevaluation of allowance for doubtful accounts, net	<u>332,162</u>
Total non-operating expenses	<u>332,162</u>

Change in net assets	(315,525)
Net Assets, July 1, 2022	<u>5,529,113</u>
Net Assets, June 30, 2023	<u>\$ 5,213,588</u>

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	Prescribed Pediatrics Extended Care	Social Services and Respite	Kids Klinik	Total Program Services	General and Administrative Expenses	Total
Personnel Costs:										
Salaries and compensation	\$ 1,484,974	\$ 1,687,875	\$ 1,120,405	\$ 530,090	\$ 196,936	\$ 603,676	\$ 31,913	\$ 5,655,869	\$ 1,170,761	\$ 6,826,630
Payroll taxes	107,530	117,334	82,510	35,414	13,591	44,078	169	400,626	76,402	477,028
Group insurance	18,636	57,499	47,981	12,575	7,094	14,020	120	157,925	17,543	175,468
Workmen’s compensation	19,457	36,565	22,165	9,267	2,675	9,514	-	99,643	20,449	120,092
Professional ancillary therapy costs	<u>1,955</u>	<u>20,059</u>	<u>1,468</u>	<u>6,168</u>	<u>2,409</u>	<u>10,432</u>	<u>-</u>	<u>42,491</u>	<u>-</u>	<u>42,491</u>
Total personnel costs	<u>1,632,552</u>	<u>1,919,332</u>	<u>1,274,529</u>	<u>593,514</u>	<u>222,705</u>	<u>681,720</u>	<u>32,202</u>	<u>6,356,554</u>	<u>1,285,155</u>	<u>7,641,709</u>
Other Expenses:										
Rent	62,140	99,860	9,170	-	41,021	4,810	1,704	218,705	35,032	253,737
Building – lease expense	56,229	129,668	3,343	-	11,116	14,362	-	214,718	6,962	221,680
Equipment -lease expense	-	3,888	-	-	1,944	1,944	-	7,776	3,899	11,675
Insurance	99,882	185,673	23,979	4,995	6,644	4,996	1,998	328,167	44,183	372,350
Provision for depreciation	25,662	24,140	816	-	2,703	2,905	-	56,226	7,404	63,630
Repairs and maintenance	43,618	66,012	2,194	-	15,951	6,291	936	135,002	39,297	174,299
Vehicle expenses	-	96,520	-	-	31,143	-	-	127,663	8,532	136,195
Professional fees	-	7,520	-	-	-	9	-	7,529	229,343	236,872
Utilities	48,526	75,406	1,399	1,315	10,712	-	1,978	139,336	14,620	153,956
Food, beverage, and dietary supplies	47,968	53,409	-	-	221	531	-	102,129	226	102,355
Communications	24,726	28,215	2,784	571	4,415	5,940	-	66,651	30,232	96,883
Medical supplies, equipment rental, and repairs	140,959	1,575	-	-	704	308	-	143,546	1,615	145,161
Housekeeping supplies, laundry, and linens	20,468	17,296	-	-	1,999	422	-	40,185	1,368	41,553
Resident travel and activities	2,208	85,789	-	44,760	-	1,701	-	134,458	-	134,458
Clothing, incidentals, and personal supplies	44,845	2,067	-	-	796	-	-	47,708	-	47,708
Office supplies	650	4,431	2,489	15	709	3,845	-	12,139	11,828	23,967
Advertising, recruiting, and training	20,872	8,302	1,381	458	341	2,062	-	33,416	8,774	42,190
Miscellaneous	8,373	5,174	25	-	3,890	-	180	17,642	6,417	24,059
Medications	15,927	30	-	-	74	-	-	16,031	-	16,031
Preschool supplies	-	2,574	-	-	-	-	-	2,574	-	2,574
Total other expenses	<u>663,053</u>	<u>897,549</u>	<u>47,580</u>	<u>52,114</u>	<u>134,383</u>	<u>50,126</u>	<u>6,796</u>	<u>1,851,601</u>	<u>449,732</u>	<u>2,301,333</u>
Subtotal	<u>2,295,605</u>	<u>2,816,881</u>	<u>1,322,109</u>	<u>645,628</u>	<u>357,088</u>	<u>731,846</u>	<u>38,998</u>	<u>8,208,155</u>	<u>1,734,887</u>	<u>9,943,042</u>
Allocation of general and administrative expenses	258,665	318,922	149,513	72,239	40,443	81,138	5,647	926,567	(926,567)	-
Allocation to a related party organization (Note 7)	-	-	-	-	-	-	-	-	(808,320)	(808,320)
Subtotal	<u>258,665</u>	<u>318,922</u>	<u>149,513</u>	<u>72,239</u>	<u>40,443</u>	<u>81,138</u>	<u>5,647</u>	<u>926,567</u>	<u>(1,734,887)</u>	<u>(808,320)</u>
Total Expenses	<u>\$ 2,554,270</u>	<u>\$ 3,135,803</u>	<u>\$ 1,471,622</u>	<u>\$ 717,867</u>	<u>\$ 397,531</u>	<u>\$ 812,984</u>	<u>\$ 44,645</u>	<u>\$ 9,134,722</u>	<u>\$ -</u>	<u>\$ 9,134,722</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, 2023

Cash Flows From Operating Activities:

Change in net assets	\$	(315,525)
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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		<u>1,787,471</u>
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)
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Cash at July 1, 2022		<u>5,038,329</u>
----------------------	--	------------------

Cash at June 30, 2023		<u><u>\$ 3,669,241</u></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:

Cash	\$ 3,669,241
Investments	116,106
Grants, contracts, and program service fees receivable, net ⁽¹⁾	<u>763,749</u>
Financial assets at year-end	4,549,096
Less those unavailable for general expenditures within one year, due to:	
Refundable advances and deferred revenue	199,131
Board designations (Note 7)	<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>\$ 1,034,281</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.

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	<u>\$ 116,106</u>

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	<u>29,669</u>
	<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%
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Weighted-average remaining lease term:

Operating leases	3.82 years
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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.

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

BROWARD CHILDREN'S CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023

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	18081	\$ 86,558	\$ 64,835
Total Expenditures of Federal Awards			<u>\$ 86,558</u>	<u>\$ 64,835</u>

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				
Department of Human Services	** Special Health Care Needs, Respite In-Home	22-CP-CSA-1711-01, 22-CP-CSA-1711-01_23	\$ 534,033	\$ -
	** 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	<u>69,097</u>	<u>-</u>
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



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**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.



Miramar Office

3350 SW 148th Ave. | Suite 110
Miramar, FL 33027
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

North Miami Office

1801 NE 123rd Street | Suite 314
North Miami, FL 33181
(786) 743-7108

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.

Board of Directors

Bill McGough- Acting President

Wheelie Kleen/Kiss Lures

265 S. Federal Hwy., Deerfield Beach, FL 33441

954-695-3134

kisslures@comcast.net

Mark Grimaldi- Director

Vice President/Risk Advisor- Bateman, Gordon & Sands

3050 N. Federal Hwy., Lighthouse Point, FL 33064

954-941-0900 x204

mgrimaldi@bgsagency.com

Randolph "Randy" Strauss- Director

Randolph H. Strauss P.A.

4301 NE 1st Terr., Ste 1, Fort Lauderdale, FL 33334

Randy@FlaLaws.com

randystrauss@gmail.com

Janelle N. Brice- Director

Janelle N. Brice, eMBA

5400 NW 27th Ct., Margate, FL 33063

Janellebrice@gmail.com

Paul Fisher- Director

Fisher Auctions

401 SE 6th Ave., Pompano Beach, FL 33060

754-245-9043

paul@fisherauction.com

BROWARD CHILDREN'S CENTER, INC.	
FY25 COMBINED BUDGET	<u>FY 2024-25</u>
	<u>Combined</u>
	<u>Budget</u>
<u>REVENUES</u>	
4094 REV-GRANTS	69,780.42
4095 REV-DONATIONS	22,716.00
4096 REV-INT/UNREALIZED GAIN (LOSS)	81,500.00
4097 REV-MANAGEMENT FEES	660,000.00
4012 RESIDENT ROOM & BOARD	114,392.20
4036 RESIDENT ALLOWANCES	0.00
4041 FOOD & NUTRITION	127,013.85
4043 PRIVATE CO-PAY	22,003.00
4044 DOH DEPARTMENT OF HEALTH	237,506.36
0000 CSAD MEDICAL CARE SUPPORT	13,879.00
4048 CSAD ADVOCACY & RESPITE	130,513.75
4049 CSAD RESPITE SUPPORT SVCS	708,300.76
4050 CSC CH SERVICE COUNCIL-MOST	840,049.00
4051 CSC FAMILY STRENGTHENING	417,135.00
4052 CHILDNET REV	0.00
4056 DOE TRANSPOTATION	97,000.00
4057 DOE MEDICAL SUPPORT	0.00
4059 DOE EXCEP STD ED (ESE)	1,085,000.00
4062 MEDICAID DURABLE MEDICAL EQ	20,700.00
4065 BROWARD REGIONAL SUBSIDIZED	127,000.00
4066 DAY CARE REVENUE	2,000.00
4067 MCKAY SCLARSHIP	830,302.31
4069 MISCELLANEOUS INCOME	3,000.00
4043 INSURANCE PRIVATE CO-PAY	0.00
4070 PRIVATE INS/PRIVATE PAY	3,000.00
4080 MEDICAID OUTPATIENT	350.00
4081 MEDICAID THERAPY	25,000.00
4082 MEDICAID THERAPY-MUSIC	90,000.00
4083 MEDICAID TRANSPORTATION	21,000.00
4084 MEDICAID PRESCOL NORTH	245,000.00
4085 MEDICAID PRESCOL SOUTH	265,000.00
4086 MEDICAID BEHAVIORAL ANALYSIS	290,000.00
4087 MEDICAID WAIVER	1,899,000.00
4088 MEDICAID RESIDENTIAL	50,000.00
4110 MEDICAID NURSING SERVICES	1,515,000.00
4091 KIDS CLINIC	20,000.00
4096 INTEREST & REALIZED GAIN (LOSS)	5,000.00
4216 PRIOR YEAR ADJUSTMENTS	0.00
TOTAL REVENUES	10,522,472.50
<u>EXPENSES</u>	
5002 SALARY DIRECTOR OF NURSING	103,989.70
5015 SALARIES RN-REGISTERED NURSES	348,400.00
5020 SALARIES LPN LICENSED PRACTICAL NURSES	1,000,628.00
5025 SALARIES NSG-NURSES AIDES	502,080.03
5026 SALARY QUALITY CONTROL	0.00
5050 FICA P/R TAXES-NURSES	149,564.97
5051 SUTA P/R TAXES NURSES	1,820.16
5052 W/C NURSING	2,910.00
5053 FRINGE HEALTH NURSING	245,863.79
5054 TOTAL NURSING PERSONNEL	2,355,256.65
5062 NURSING STAFF DEV/TRAIN	2,950.00
5063 NURSING COERENCE/SEMINAR	0.00
5070 NURSING ADVERTISING/RECRUIT	1,070.92
5070 TOTAL NURSING OTHER COSTS	4,020.92
5072 NSG EQUIP RENTAL	0.00
5073 RESPIRATORY EQUIP REPAIR	0.00
5075 NSG EQUIPMENT	0.00

BROWARD CHILDREN'S CENTER, INC.	
FY25 COMBINED BUDGET	<u>FY 2024-25</u>
	<u>Combined</u>
	<u>Budget</u>
5076 NSG EQUIP REP/MAINT	1,650.00
5077 RESPIRATORY EQUIP RENT	14,500.00
5078 NSG SUPPLIES ROUTINE	38,500.00
5079 NSG MED WASTE SUP/DISP	24,500.00
5085 NSG OXY	40,000.00
5088 NSG SUPP/FORMS PATIENT CAR	2,000.00
5090 NSG PERSONAL CARE SUP	8,000.00
5091 MEDICATIONS OTC	19,375.00
5092 INCONTINENCE SUPPLIES	50,300.00
5093 MEDICATIONS RX & LAB	18,200.00
5094 NSG FEEDING SUPPLIES	11,250.00
5095 RESP SUPPLIES	43,950.00
[5095.99] TOTAL EQUIP/SUPP/RENTAL	272,225.00
5104 REGISTERED RES THPY SAL	197,600.00
5105 RESPIRATORY THER	27,040.00
5106 REGIST BEH TECHNICIAN SALARY	284,109.48
5107 BEHAVIOR TECHNICIAN SALARY	0.00
5108 BOARD CERTIF ASSIST SALARY	0.00
5109 BOARD CERTIFIED SALARY	152,009.60
5110 OCCUP THPY SALARY	197,600.00
5120 SPEECH THPY SALARY	284,918.40
5130 PHYSICAL THPY SALARY	219,564.80
5131 SAL EXPENSE THERAPY AIDES	0.00
5134 THERAPY/CLINICAL SUPPLES	0.00
5150 FICA P/R TAX ANCILL	103,598.54
5151 SUTA P/R TAX ANCILL	768.04
5152 W/C ANCILLARY	2,016.89
5153 FRINGE HEALTH ANCILL	146,567.13
5162 STAFF DEV/TRAINING	0.00
[5199.99] TOT RESPIRATORY/THERAPY	1,615,792.88
5200 SALARY GRANT/DEVELOPMENT	0.00
5202 SALARY REFER & OUTRCH COORD	79,000.40
5210 SALARY NURSING ISTRATION	84,032.00
5215 SALARY REC ACTIVITIES	41,599.80
5220 SALARY RECREATION MEDICAL	0.00
5221 SALARY TEACHERS	114,400.00
5222 SALARY PROGRAM DEVELOPMENT	0.00
5223 SALARY ESE	214,945.60
5224 SALARY TEACHER-MCKAY PROG	0.00
5225 SALARY SPECIAL NEEDS ADV	197,017.60
5226 SALARY TEACHER AIDES	0.00
5227 SALARY SITTERS RSPT	180,045.00
5228 SALARY TEACHER ASSISTANT	685,880.00
5229 SALARY TRANSPORT SUPER	0.00
5230 SALARY DRIVER	142,083.20
5235 SALARY SOCIAL WORKER	228,990.40
5240 SALARY CENTRAL SUPPLY	0.00
5250 FICA P/R TAXES	158,201.54
5251 SUTA P/R TAXES OPC	21,076.35
5252 WORKERS COMPENSATION	2,732.79
5253 FRINGE HEALTH OPC	178,582.44
[5254.99] TOTAL SOC SVC PERSONNEL	2,328,587.12

BROWARD CHILDREN'S CENTER, INC.	
FY25 COMBINED BUDGET	<u>FY 2024-25</u>
	<u>Combined</u>
	<u>Budget</u>
5215 SALARY REC THERAPY	0.00
5262 OPC STAFF DEV/TRAINING	2,180.00
5263 OPC CO/SEMINAR	1,600.00
[5270.99] TOTAL SOC SVC OTHER COSTS	3,780.00
5275 OPC EQUIPMENT	490.00
5275 OPC EQUIPMENT	3,500.00
5276 OPC EQUIP REPAIR/MAING	800.00
[5283.99] TOT OPC EQUIP/REPAIR/RENTAL	4,790.00
5283 OPC EMERCY EXPENSES	0.00
5286 OPC RECREA/ACTIVITIES	5,000.00
5287 OPC EDUC SUPPLIES	1,650.00
5288 TAFT WELLNESS PROGRAMS/SUPPS	0.00
5288 MOST ACTIVITIES/SUPPLIES	12,500.00
5288 TAFT EXPENSE/SUPPLIES	0.00
5289 TAFT TREATMENT & THERAPY EXPS	0.00
5289 ADVOCACY EXPENSES RSPT	0.00
5297 CONTRACTUAL STAFF	145,000.00
5290 MEDICAL DIRECTOR KIDS CLINIC	31,500.00
5291 FAMILY STRENGTHENING EXPENSES	14,000.00
5293 PATIENT CARE CONSULT	2,100.00
5294 PED CONSULT/ASSESSMENT	2,300.00
5294 PED CONSULT/ASSESS MILEAGE	0.00
5295 PHYS CONSULTING FEES	33,400.00
5163 CO/SEMINAR	1,000.00
[5297.99] TOTAL OPC EXPENSES	248,450.00
6010 SALARIES DIETARY	158,641.60
6050 FICA P/R TAX DIETARY	9,133.56
6051 SUTA P/R TAX DIETARY	1,554.00
6052 W/C DIETARY	190.38
6053 FRINGE HEALTH DIETARY	0.00
[6054.99] TOTAL DIETARY PERSONNEL	169,519.54
6175 DIETARY EQUIP & REPAIR	5,000.00
[6175.99] TOTAL DIETARY OTHER COSTS	5,000.00
6176 DIETARY TUBE FEEDING	81,000.00
6177 DIETARY FOOD	47,350.00
6178 DIETARY SUPPLIES	9,835.00
[6178.99] TOTAL FEEDING/FOOD/SUPPS	138,185.00
6205 SALARY USEKEEPING	9,568.00
6250 FICA P/R TAXES	731.95
6251 SUTA P/R TAXES	21.00
6252 W/C USEKEEPING	11.41
6253 FRINGE HEALTH USEKEPNG	0.00
6260 HOUSEKEEPING CONTR SVC	109,500.00
6275 HOUSEKEEPING EQUIP REP/MAIN	50.00
6278 HOUSEKEEPING SUPPLIES	21,950.00
6280 TRASH COLLECTION	45,350.00
[6280.99] TOTAL HOUSEKEEPING SVCS	187,182.36
6375 LAUNDRY EQUIP / REPAIR	2,000.00
6378 LAUNDRY SUPPLIES	7,600.00
6379 LAUNDRY LINENS	1,900.00
[6380.99] TOTAL LAUNDRY SERVICES	11,500.00

BROWARD CHILDREN'S CENTER, INC.	
FY25 COMBINED BUDGET	<u>FY 2024-25</u>
	<u>Combined</u>
	<u>Budget</u>
7010 SALARIES MAINTENANCE	0.00
7050 FICA P/R TAXES MAINT	0.00
7051 SUTA P/R TAXES MAINT	0.00
7052 W/C MAINTENANCE	0.00
7053 FRINGE HEALTH MAINT	0.00
[7054.99] TOTAL MAINTEN PERSONNEL	0.00
7062 MAINT STAFF DEV/ TRAIN	0.00
7110 FURNISHING/FIXTURE	5,700.00
7174 EQUIP RENTAL NON MED	15,600.00
7175 EQUIPMENT	21,100.00
7176 MAINT / REPAIR EQUIPMENT	54,900.00
7179 MAINT/REPAIR BLDG/GROUNDS	77,000.00
7180 MAINT / REP VEHICLES	76,600.00
7181 VEHICLE GAS/OIL	59,600.00
[7181.99] TOTAL VEHICLE COST	310,500.00
7205 RENT	457,210.00
7210 ELECTRIC	75,550.00
7211 PROPANE GAS	6,550.00
7220 WATER/SEWAGE	17,450.00
7221 LICENSE/PERMIT	6,310.00
7290 SECURITY SYSTEMS / SVC	10,175.00
[7290.99] TOT RENT/UTILITIES/SECURITY	573,245.00
8010 SALARY	1,025,002.08
8050 FICA P/R TAXES	139,229.37
8051 SUTA P/R TAXES	9,982.98
8052 W/C ISTRATIVE	2,381.51
8053 FRINGE HEALTH	155,905.27
[8054.99] TOTAL ADMIN PERSONNEL	1,332,501.21
8062 STAFF DEV/TRAIN	5,700.00
8063 CO/SEMINAR	3,000.00
8070 ADVERTISING/RECRUIT	1,150.00
8075 MARKETING	1,100.00
[8075.99] TOTAL ADMIN OTHER COST	10,950.00
8300 LEGAL FEES	40,000.00
8301 LICENSE FEES	12,350.00
8305 PROFESSIONAL FEES	96,000.00
8310 ACCOUNTING/AUDIT	68,500.00
[8310.99] TOTAL PROFESSIONAL COST	216,850.00
8320 DUES/SUBSCRIPTIONS	13,550.00
8340 INSURANCE LIAB LOC/VOLUN BOARD	299,700.00
8410 TELEPNE/COMMUNICATION	119,350.00
8420 TRAVEL	2,050.00
8430 OFFICE SUPPLIES	18,550.00
8440 POSTAGE	8,820.00
8442 BANK & CREDIT CARD FEES	2,500.00
8445 MISCELLANEOUS	5,650.00
[8499.99] TOTAL OPERATING/ADM COST	470,170.00
9040 INSURANCE PROPERTY	80,800.00
9045 INSURANCE VEHICLES	65,100.00
9452 DEPRECIATION EXP	92,350.00
[9452.99] TOT INTEREST/TAX/INS/DEPR	238,250.00
TOTAL EXPENSES	10,491,755.68
NET SURPLUS	30,716.82



CINCINNATI OH 45999-0038

In reply refer to: 0248288031
Feb. 16, 2018 LTR 4168C 0
59-1378244 000000 00

00008781

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).

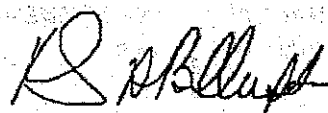
Feb. 16, 2018 LTR 4168C 0

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

FOR TAX YEAR 2022

BROWARD CHILDREN'S CENTER INC

Anthony Brunson P A
3350 SW 148th Ave Suite 110
Hollywood, FL 33027
(954)874-1721

May 09, 2024

BROWARD CHILDREN'S CENTER INC
200 SE 19TH AVENUE
Pompano Beach, FL 33060

BROWARD CHILDREN'S CENTER INC:

Enclosed is the 2022 federal return for a tax-exempt organization, prepared for BROWARD CHILDREN'S CENTER INC from the information provided. The return was e-filed with the IRS and was accepted on May 03, 2024.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (954)874-1721.

Sincerely,

Anthony Brunson
Anthony Brunson P A

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2022

Name(s) as shown on return

BROWARD CHILDREN'S CENTER INC

Employer Identification Number

**** - ***8244**

Entity address

200 SE 19TH AVENUE

Pompano Beach, FL 33060

Thank you for participating in IRS e-file.

1. ☒ 2022 **990** income tax return for **Federal** was filed electronically.
The electronic filing services were provided by **ANTHONY BRUNSON P.A.**
2. ☒ **990** income tax return was accepted on **05-03-2024** using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is **6094042024124zr2wt15**

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

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 , 2022, and ending		06 - 30 , 2023	
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			D Employer identification number 59-1378244	
	Doing business as				
	Number and street (or P.O. box if mail is not delivered to street address)			Room/suite	
	200 SE 19TH AVENUE				
	City or town, state or province, country, and ZIP or foreign postal code Pompano Beach, FL 33060				
F Name and address of principal officer: Joyce T Stewart CPA			H(a) Is this a group return for subordinates? ☐ Yes ☒ No		
Same as C above			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			H(c) Group exemption number		
J Website: BCKKIDS.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 2022 (Part V, line 2a)	5	258
	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
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 3,661,440	Current Year 4,149,014
	9 Program service revenue (Part VIII, line 2g)	5,829,739	4,340,682
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,124	1,663
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	300,000	660,000
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,795,303	9,151,359
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
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,123,378	7,641,709
	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)	2,094,655	1,493,013
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,218,033	9,134,722
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	577,270	16,637
	20 Total assets (Part X, line 16)	Beginning of Current Year 6,858,642	End of Year 7,728,398
	21 Total liabilities (Part X, line 26)	1,329,529	2,514,810
	22 Net assets or fund balances. Subtract line 21 from line 20	5,529,113	5,213,588

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	MARJORIE EVANS				
	Signature of officer		Date		
	MARJORIE EVANS, CEO				
Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Anthony Brunson		05-09-2024		P01868716
	Firm's name	Anthony Brunson P A		Firm's EIN	
	Firm's address	3350 SW 148th Ave Suite 110 Hollywood FL 33027		Phone no. 954-874-1721	

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)

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 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 \$ **9,134,722** including grants of \$) (Revenue \$)
To provide care and education for children with complex medical problems.

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 **9,134,722**

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
20 a 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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J.</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	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? <i>If "Yes," complete Schedule L, Part I.</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? <i>If "Yes," complete Schedule L, Part I</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 or any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b 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>	28c X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	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>	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? <i>If "Yes," complete Schedule R, Part I.</i>	33	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>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	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>	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? <i>If "Yes," complete Schedule R, Part VI.</i>	37	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	38 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 10	
b Enter the number of Forms W-2G included in 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 258		
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		X
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		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? 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 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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	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 in 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 **Florida**

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.

MAJORIE EVANS (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, 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 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) Marjorie Evans CEO	50.00			X				202,634	0	15,911	
(2) Janelle Brice Director	2.00	X						0	0	0	
(3) Randolph Strauss Director	2.00	X						0	0	0	
(4) Mark Grimaldi Director	2.00	X						0	0	0	
(5) Joyce Stewart Director	4.00	X		X				0	0	0	
(6) Bill McGough Secretary	2.00	X		X				0	0	0	
(7)											
(8)											
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											

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) -----	-----										
(16) -----	-----										
(17) -----	-----										
(18) -----	-----										
(19) -----	-----										
(20) -----	-----										
(21) -----	-----										
(22) -----	-----										
(23) -----	-----										
(24) -----	-----										
(25) -----	-----										
1b Subtotal											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)									202,634	0	15,911

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		
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>	Yes	No	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	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
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				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	4,149,014			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		4,149,014			
Program Service Revenue				Business Code			
	2a	Other Program Service	561000	110,225	110,225		
	b	Medicaid	561000	4,230,457	4,230,457		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		4,340,682			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,663	1,663		
	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 income 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 expenses . .	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				Business Code			
	11a	Management Fees	561000	660,000	660,000		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		660,000			
12	Total revenue. See instructions			9,151,359	5,002,345	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 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	120,092	99,643	20,449	
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	6,826,630	5,655,869	1,170,761	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits	217,959	200,416	17,543	
10 Payroll taxes	477,028	400,626	76,402	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	236,872	7,529	229,343	
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.) . .	24,059	17,642	6,417	
12 Advertising and promotion	42,190	33,416	8,774	
13 Office expenses	26,541	14,713	11,828	
14 Information technology	96,883	66,651	30,232	
15 Royalties				
16 Occupancy	487,092	441,199	45,893	
17 Travel	134,458	134,458		
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	63,630	56,226	7,404	
23 Insurance	372,350	328,167	44,183	
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 Vehicle Expenses	136,195	127,663	8,532	
b Utilities	153,956	139,336	14,620	
c Repairs & Maintenance	174,299	135,002	39,297	
d Food & Beverage	102,355	102,129	226	
e All other expenses	(557,867)	1,174,037	(1,731,904)	
25 Total functional expenses. Add lines 1 through 24e. .	9,134,722	9,134,722	0	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	5,038,329	1	3,669,241
	2 Savings and temporary cash investments	115,183	2	116,106
	3 Pledges and grants receivable, net	1,084,886	3	763,749
	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	61,273	8	89,864
	9 Prepaid expenses and deferred charges	401,251	9	450,183
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,787,674		
	b Less: accumulated depreciation	10b 1,677,052		
		154,585	10c	110,622
	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	3,135	15	2,528,633	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,858,642	16	7,728,398	
Liabilities	17 Accounts payable and accrued expenses	282,013	17	395,869
	18 Grants payable		18	
	19 Deferred revenue	766,591	19	199,131
	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	280,925	25	1,919,810
	26 Total liabilities. Add lines 17 through 25	1,329,529	26	2,514,810
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	5,529,113	27	5,213,588
	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	5,529,113	32	5,213,588
	33 Total liabilities and net assets/fund balances	6,858,642	33	7,728,398

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	9,151,359
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,134,722
3	Revenue less expenses. Subtract line 2 from line 1	3	16,637
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,529,113
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	(332,162)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,213,588

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 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		

**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

Employer identification number

BROWARD CHILDREN'S CENTER INC

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).

(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

EEA

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.")	11,155,505	10,132,707	11,113,848	10,257,770	8,489,696	51,149,526
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	11,155,505	10,132,707	11,113,848	10,257,770	8,489,696	51,149,526
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.						51,149,526

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	11,155,505	10,132,707	11,113,848	10,257,770	8,489,696	51,149,526
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	436	3,117	4,267	4,124	1,663	13,607
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	660,000	1,860,000
11 Total support. Add lines 7 through 10						53,023,133
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	96.47 %
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	☐	

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 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 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 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	☐	The organization satisfied the Activities Test. Complete line 2 below.
b	☐	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	☐	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
2 Activities Test. Answer 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.
2a		
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.
2b		
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 .
3a		
b		Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.
3b		

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.)

**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

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).

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

Schedule B (Form 990) (2022)

EEA

Name of organization

BROWARD CHILDREN'S CENTER INC

Employer identification number

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
1	Broward Children's Supporting Found 200 SE 19th Avenue Pompano Beach FL 33060	\$ 289,814	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	The Jim Moran Foundation 100 Jim Moran Boulevard Deerfield Beach FL 33442	\$ 30,000	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 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

BROWARD CHILDREN'S CENTER INC

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) ☐ 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	\$ _____

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:

	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	29,669		16,687	12,982
d Equipment	739,515		662,352	77,163
e Other STMD1E	1,018,490		998,013	20,477
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				110,622

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) Operating Lease Right-Of-Use	1,787,496
(2) Other Assets	3,169
(3) Due from Related Organizations	737,968
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,528,633

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	132,339	
(3) Right of Use Operating Lease	1,366,093	
(4) Current Portion of right Of Use	421,378	
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	1,919,810	

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 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

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? | 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		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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	Marjorie Evans CEO	(i) 200,511	(ii) 2,123	(iii) 0	15,600	311	218,545	0
		(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 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

Employer identification number

BROWARD CHILDREN'S CENTER INC

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.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					

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)												
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)				

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

Schedule L (Form 990) 2022

EEA

**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

BROWARD CHILDREN'S CENTER INC

Employer identification number

59-1378244**01. Form 990 governing body review (Part VI, line 11)**

A copy of the Form 990 is given to the Board Members electronically (via email) for their review and approval. This is done prior to the Form 990 being filed with the Internal Revenue Service. Copies of the emails are retained for verification. The organization performs a review of the transactions at the annual Board of Directors Meeting.

02. Conflict of interest policy compliance (Part VI, line 12c)

The conflict of interest policy requires that the conflict or potential conflict be disclosed to the members of the board, if necessary there may be abstention of the interested person from voting on the matter involving the conflict or potential conflict and the required approval from the board members. Notwithstanding the Board members are required to complete annually an affirmation and disclosure statement.

03. CEO, executive director, top management comp (Part VI, line 15a)

The management team and Chief Executive Officer determine salaries for all personnel in collaboration with the Human Resource Department which is charged with determining comparable rates of pay in the immediate and surrounding areas.

04. Other officer or key employee compensation (Part VI, line 15b)

The management team and Chief Executive Officer determine salaries for all personnel in collaboration with the Human Resource Department which is charged with determining comparable rates of pay in the immediate and surrounding areas.

05. Form 990 availability to public (Part VI, line 18)

The documents are available upon request by the inquiring party calling the phone number

Name of the organization

BROWARD CHILDREN'S CENTER INC

Employer identification number

59-1378244

on this tax return.

06. Governing documents, etc, available to public (Part VI, line 19)

The documents are available upon request by the inquiring party calling the phone number

on this tax return.

07. Explanation of other changes in net assets or fund balances (Part XI, line 9)

Re-evaluation of allowance for doubtful accounts - \$332,162.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

BROWARD CHILDREN'S CENTER INC

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

2022

**Open to Public
Inspection**

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
(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) Sec. 512(b)(13) controlled entity?	
							Yes	No
(1)	Children's Comprehensive Care Cent, 20-2541965 200 SE 19th Avenue Pompano Beach FL 33060	Care of Disabled Children	FL	501 (C)(3)	PF	N/A		X
(2)	Broward Children's Supporting Foun, 54-2114517 200 SE 19th Avenue Pompano Beach FL 33060	Supporting Foundation	FL	501 (C)(3)	PF	N/A		X
(3)								
(4)								
(5)								

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

Schedule R (Form 990) 2022

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) BROWARD CHILDREN'S CEN, 59-1378244 200 SE 19TH AVE Pompano Beach FL 33060	PROVIDE CARE FOR CHILDREN WITH COMPLEX MEDICAL	FL	N/A						
(2) BROWARD CHILDREN'S CEN, 59-1378244 200 SE 19th Ave Pompano Beach FL 33060	PROVIDE CARE FOR CHILDREN WITH COMPLEX MEDICAL	FL	N/A						
(3) BROWARD CHILDREN'S CEN, 59-1378244 200 SE 19TH AVE Pompano Beach FL 33060	PROVIDE CARE FOR CHILDREN WITH COMPLEX MEDICAL	FL	PROVIDE CARE FOR CHILDREN WITH COMPLEX						
(4) BROWARD CHILDREN'S CEN, 59-1378244 200 SE 19th Ave Pompano Beach FL 33060	PROVIDE CARE FOR CHILDREN WITH COMPLEX MEDICAL	FL	N/A						
(5) BROWARD CHILDREN'S CEN, 59-1378244 200 SE 19TH AVE Pompano Beach FL 33060			PROVIDE CARE FOR CHILDREN WITH COMPLEX						

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) BROWARD CHILDREN'S CEN, 59-1378244 200 SE 19TH AVE Pompano Beach FL 33060	PROVIDE CARE FOR CHILDREN WITH COMPLEX MEDICAL	COMPLEX MEDICAL							
(2)									
(3)									
(4)									
(5)									

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) BROWARD CHILDREN'S CENTER FOR SUPPO	c	289,814	ACTUAL
(2) BROWARD CHILDREN'S CENTER FOR SUPPO	k	432,504	ACTUAL
(3) BROWARD CHILDREN'S CENTER FOR SUPPO	l	300,000	ACTUAL
(4) CHILDREN'S COMPREHENSIVE CARE CENT	l	360,000	ACTUAL
(5) CHILDREN'S COMPREHENSIVE CARE CENT	b	640,578	ACTUAL
(6) CHILDREN'S COMPREHENSIVE CARE CENT	q	808,321	ACTUAL

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)													
(12)													

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

OMB No. 1545-0047

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

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

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

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

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

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		

- The books are in the care of ► **MAJORIE EVANS, 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 **05-15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20 ____ or
- ☒ tax year beginning **07-01**, 20 **22**, and ending **06-30**, 20 **23**.

- 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	\$
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	\$
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	\$

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.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning **07-01**, 2022, and ending **06-30**, 2023**Do not send to the IRS. Keep for your records.**Go to www.irs.gov/Form8879TE for the latest information.**2022**Department of the Treasury
Internal Revenue Service

Name of filer

BROWARD CHILDREN'S CENTER INC

EIN or SSN

59-1378244

Name and title of officer or person subject to tax

MARJORIE EVANS, CEO**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 _____
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 0
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 **ANTHONY BRUNSON P.A.** to enter my PIN **78244** 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 **05-03-2024****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.

609404 40811**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 **05-09-2024****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 the instructions.

Form **8879-TE** (2022)

EEA

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Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2022, or fiscal year beginning **07-01**, 2022, and ending **06-30**, 2023**Do not send to the IRS. Keep for your records.**Go to www.irs.gov/Form8879TE for the latest information.**2022**

Name of filer

BROWARD CHILDREN'S CENTER INC

EIN or SSN

59-1378244

Name and title of officer or person subject to tax

MARJORIE EVANS, CEO**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	9,151,359
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 **ANTHONY BRUNSON P.A.** to enter my PIN **78244** 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 **05-03-2024****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.

609404 40811**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 **05-09-2024**

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 the instructions.

Form **8879-TE** (2022)

EEA

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FOR YOUR RECORDS ONLY
Federal Supporting Statements

2022 PG01

Name(s) as shown on return

Tax ID Number

BROWARD CHILDREN'S CENTER INC

59-1378244

Form 990 - Schedule D - Part VI - Line 1e
Investments - Other

Statement #D1e

Description of Investment	Cost/basis (Investment)	Cost/basis (Other)	Depr	Book Value
Vehicles	<u>1,018,490</u>	<u>0</u>	<u>0</u>	<u>1,018,490</u>
Total	<u>1,018,490</u>	<u>0</u>	<u>0</u>	<u>1,018,490</u>

990

Overflow Statement

(This page is not filed with the return. It is for your records only.)

2022

Page 1

Name(s) as shown on return

FEIN

BROWARD CHILDREN'S CENTER INC

59-1378244

Other Expenses

Description	Amount
Medical Supplies	\$ 143,546
House Keeping Supplies	40,185
Clothing, Incidental etc.	47,708
Medications	16,031
Allocation of General & Admin Exp	926,567
Total:	\$ 1,174,037

Other Expenses

Description	Amount
Medical Supplies	\$ 1,615
Housekeeping Supplies	1,368
Allocation to Related Party	(808,320)
Allocation of General & Admin Exp	(926,567)
Total:	\$ -1,731,904

Equipment

Description	Amount
Nonmedical Equipment	\$ 500,465
Medical Equipment	102,819
Furniture & Fixtures	136,231
Total:	\$ 739,515

Description	Amount
Equipment - Medical	\$ 97,346
Equipment - Nonmedical	434,149
Furniture & Fixtures	130,857
Total:	\$ 662,352

Other

Description	Amount
Vehicles	\$ 1,018,490
Total:	\$ 1,018,490

Schedule A, Line 5 - Excess 2% Limitation Contributors

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

BROWARD CHILDREN'S CENTER INC

59-1378244

2% of the amount on Schedule A, Part II, line 11, column (f) 1,060,463

Name	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
Broward Children's Supporting Found					289,814	289,814	
The Jim Moran Foundation					30,000	30,000	

Total _____

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1587

Date Submitted: 5/8/2025

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 9, 2025.

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*

Katherine Leone

Title*

Grants and Quality Assurance Manager

Phone Number*

9546011930

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 (Hearing Loss, Education, Access, and Resources) for Seniors

Requested Funding Amount*

5000

Project/Program Details

Briefly describe your organization*

The Center for Hearing and Communication (CHC) is the nation's oldest and largest nonprofit dedicated to comprehensive hearing rehabilitation and human services for people with hearing loss, serving communities for over 110 years. Headquartered in New York City, CHC also has a second independent, local location—CHC-FL—in Broward County, which has served the community for 43 years. CHC-FL supports individuals of all ages who are Deaf or Hard of Hearing (DHH), along with their families, regardless of financial status or communication preferences. Services include case management, audiology, mental health and behavioral counseling, sign language instruction, after-school and summer programs, and workforce development. Through a partnership with Florida Telecommunications Relay Inc. (FTRI), CHC-FL also provides and demonstrates the use of free amplified telephones and other assistive devices for all Florida residents. CHC-FL's staff are skilled in American Sign Language (ASL) and possess specialized expertise in working with the DHH community—over half of whom are Deaf or Hard of Hearing themselves.

Explain the objectives of your project*

HEAR (Hearing Loss, Education, Access, and Resources) for Seniors is an initiative of CHC-FL designed to educate and enhance the quality of life of older adults, particularly those with hearing loss, in the Town of Lauderdale-By-The-Sea. This program delivers comprehensive, individualized services to both seniors and their caregivers, with a strong focus on accessibility, education, and community connection. Hearing loss is one of the most common chronic conditions affecting older adults, yet it remains significantly underdiagnosed and undertreated. Left unaddressed, hearing loss can lead to social isolation, cognitive decline, depression, and increased risk of injury. For seniors who are Deaf or Hard of Hearing (DHH), especially those with limited financial means, access to appropriate care and assistive technology is often out of reach. As part of our outreach, CHC-FL will participate in senior-focused community events in Lauderdale-By-The-Sea to provide education on hearing health. These events will include on-site consultations, hearing screenings (when space permits), and demonstration and distribution of amplified telephones. Individuals needing more advanced care will visit CHC-FL's nearby office for comprehensive evaluations and hearing aid support. For those with financial need, scholarship funds will help cover the cost of hearing aids and assistive devices such as visual fire alarms, doorbells, and vibrating alarm clocks. New to the project this year, Center for Hearing and Communication will host American Sign Language (ASL) classes in Lauderdale-By-The-Sea for residents of all ages. This is an opportunity to come together and learn a 2nd language, while enhancing cognition and reducing isolation. Residents will also be taught how to access Deaf and Hard of Hearing on-line resources, including ASL practice sites. The HEAR program will offer: Hearing health education and screenings at a minimum of 2 senior-focused events in Lauderdale-by-the-Sea Direct communication on the importance of hearing health to a minimum of 100 seniors Distribution and training of free amplified phones for all residents Scholarship assistance for low-income seniors to obtain hearing aids or critical assistive devices Monthly ASL classes and connection to on-line resources By equipping older adults and their caregivers with the tools, knowledge, and resources they need to address hearing loss, HEAR helps seniors maintain their autonomy, safety, and connection to the world around them.

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 is Lauderdale-by-the-Sea residents aged 65 and older. This demographic is particularly vulnerable to hearing loss, with approximately one in three individuals between the ages of 65 to 74, and nearly half of those older than 75, experiencing hearing challenges. The focus on this age group aligns with the project's goals of addressing hearing loss's impact on communication and overall quality of life. Untreated hearing loss can lead to significant issues which jeopardize one's ability to live independently, thus emphasizing the need for targeted interventions. By providing access to hearing assessments, aids, and educational information, the project aims to enhance the well-being and independence of these seniors, promoting active community participation. The program will address barriers like cost and stigma, ensuring that hearing healthcare services are both accessible and socially acceptable. CHC-FL is a recipient of 2024-25 funding and year to date we have educated 55 Lauderdale-by-the-Sea residents and 14 individuals have benefited from hearing evaluations, amplified telephones, mental health counseling and/or case management. January 29th, we participated in the Broward Sheriff's Office Senior Seminar and provided hearing health education to nearly 50 residents and two residents received free amplified telephones. One of these individuals required our in-home follow up assistance to ensure success with the device. Additionally, this year we've had the success of providing hearing aids to a 92-year-old resident.

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 2024-2025, 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, resources and services. 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*

Tracy

Last Name*

Perez, Psy.D.

Title*

Regional Executive Director

Date*

May 8, 2025

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 22-23.pdf

Organization Annual Budget*

Agency Budget 24-25.pdf

Audited Financial Statement*

Audited Financials FY 2024.pdf

501(C)(3) Determination Letter*

501c3 cert.pdf

Board of Directors List*

Board of Directors 24-25.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

Line Item Budget

Organization's Annual Budget

Organization: Center for Hearing & Communication

Fiscal Year *mm/dd* From: 7/1/2024 To: 6/30/2025

Line Items	Last Year's Actuals			Current Year				
	FY	<u>7/1/2023</u>	to	<u>6/30/2024</u>	FY	<u>7/1/2024</u>	to	<u>6/30/2025</u>
Income								
1	General Fees for Services			\$129,984	\$108,000			
2	Corporate Support							
3	Foundation Support			\$400,000	\$555,000			
4	Other Private Support							
5	Government Support - Federal							
6	Government - State/Regional							
7	Government - Local/County			\$1,249,447	\$1,031,000			
8	Other Revenue			\$12,500	\$40,000			
9	Total Cash Income			\$1,791,931	\$1,734,000			
Expenses								
10	Personnel - Administrative			\$1,233,351	\$1,220,270			
11	Consultant/Services Fees			\$53,500	\$38,000			
12	Occupancy Costs			\$108,180	\$110,680			
13	Travel			\$6,500	\$5,000			
14	Marketing			\$4,000	\$4,000			
15	Equipment			\$7,800	\$7,700			
16	Outside Other Fees/Services			\$378,600	\$348,350			
17	Remaining Operating Expenses							
18	Total Expenses			\$1,791,931	\$1,734,000			



Center for Hearing and Communication

Independent Auditor's Report and Financial Statements

June 30, 2024 and 2023



Center for Hearing and Communication

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June 30, 2024 and 2023

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Independent Auditor's Report

Board of Directors
Center for Hearing and Communication
New York, New York

Opinion

We have audited the financial statements of Center for Hearing and Communication, which comprise the statement of financial position as of June 30, 2024, 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 accompanying financial statements present fairly, in all material respects, the financial position of Center for Hearing and Communication as of June 30, 2024, 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 (GAAS). 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 these 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 GAAS 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 GAAS, 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'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

Center for Hearing and Communication's 2023 financial statements were audited by other auditors who expressed an unmodified audit opinion on those audited financial statements in their report dated October 20, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Center for Hearing and Communication's basic financial statements. The Broward County supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements.

The Broward County supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Forvis Mazars, LLP

New York, New York
November 14, 2024

Center for Hearing and Communication

Statements of Financial Position June 30, 2024 (with comparative totals for 2023)

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	\$ 630,961	\$ 434,383
Accounts receivable less insurance adjustment and allowance for doubtful accounts of \$27,724 for 2024 and \$40,766 for 2023	281,253	249,740
Contributions receivable, net, current portion	412,125	370,945
Investments at fair value	818,612	1,253,992
Grants receivable	225,599	230,094
Listening device inventory	26,610	44,771
Right of use assets, current portion	648,496	631,430
Prepaid expenses and other assets	91,959	81,584
Total current assets	3,135,615	3,296,939
Assets limited to use	263,327	250,027
Investments at fair value	2,620,343	2,413,251
Contributions receivable net, non-current portion	268,135	51,237
Beneficial interest in trusts	755,708	716,183
Right of use assets, non-current portion	6,755,140	7,403,630
Fixed assets, net	403,601	421,591
Total assets	<u>\$ 14,201,869</u>	<u>\$ 14,552,858</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 329,963	\$ 409,506
Accrued vacation payable	248,844	256,591
Contract liabilities	141,108	123,430
Line of credit	150,000	75,000
Lease liabilities, current portion	570,994	538,739
Loans payable, current portion	48,536	45,450
Total current liabilities	1,489,445	1,448,716
Lease liabilities, non-current portion	7,419,896	7,990,890
Loans payable, non-current portion	131,349	179,885
Total liabilities	<u>9,040,690</u>	<u>9,619,491</u>
Net assets		
Without donor restrictions	316,007	710,686
With donor restrictions	4,845,172	4,222,681
Total net assets	<u>5,161,179</u>	<u>4,933,367</u>
Total liabilities and net assets	<u>\$ 14,201,869</u>	<u>\$ 14,552,858</u>

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

Center for Hearing and Communication

Statements of Activities

Year Ended June 30, 2024 (with comparative totals for 2023)

			Total	
	Without Donor Restriction	With Donor Restriction	2024	2023
Revenue				
Fee for service				
Patient service revenue, net	\$ 1,276,943	\$ -	\$ 1,276,943	\$ 1,168,494
Hearing aid sales, net of cost of goods sold of \$572,540 for 2024 and \$565,551 for 2023	538,875	-	538,875	637,671
Total fee for service	1,815,818	-	1,815,818	1,806,165
Public support				
Government grants and contracts	416,235	-	416,235	459,295
Broward county grants and contracts	843,767	-	843,767	1,070,058
Foundation and corporate grants	755,792	1,196,950	1,952,742	1,285,393
Contributions - operational support	362,339	-	362,339	252,301
Special event income, net of direct costs of \$369,018 for 2024 and \$239,029 for 2023	1,262,081	-	1,262,081	1,078,040
Total public support	3,640,214	1,196,950	4,837,164	4,145,087
Net assets released from restrictions	914,897	(914,897)	-	-
Investment income and other revenues				
Interest and dividend income	19,254	111,092	130,346	101,736
Net realized and unrealized gain on investments, net of expenses	-	189,820	189,820	124,610
Change in beneficial interest in trust	-	39,526	39,526	106,467
Other income	71,557	-	71,557	67,618
Total investment income and other revenues	90,811	340,438	431,249	400,431
Total revenue	6,461,740	622,491	7,084,231	6,351,683
Expenses				
Program services	5,559,929	-	5,559,929	5,787,049
Management and general	635,150	-	635,150	593,133
Fundraising	661,340	-	661,340	657,574
Total expenses	6,856,419	-	6,856,419	7,037,756
Change in net assets	(394,679)	622,491	227,812	(686,073)
Net assets, beginning of year	710,686	4,222,681	4,933,367	5,619,440
Net assets, end of year	\$ 316,007	\$ 4,845,172	\$ 5,161,179	\$ 4,933,367

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

Center for Hearing and Communication

Statements of Functional Expenses

Year Ended June 30, 2024 (with comparative totals for 2023)

	Program Services			Supporting Services			Total	
	New York	Florida	Total Program Services	Management and General	Fundraising	Total Supporting Services	2024	2023
Salaries and related expenses:								
Salaries	\$ 2,353,155	\$ 946,498	\$ 3,299,653	\$ 316,558	\$ 411,494	\$ 728,052	\$ 4,027,705	\$ 4,068,395
Employee benefits and taxes	564,522	188,448	752,970	53,034	94,177	147,211	900,181	979,478
Total salaries and related expenses	2,917,677	1,134,946	4,052,623	369,592	505,671	875,263	4,927,886	5,047,873
Other expenses:								
Occupancy	688,268	112,776	801,044	65,724	78,052	143,776	944,820	936,878
Inventory	572,540	-	572,540	-	-	-	572,540	565,551
Professional fees and contracted services	133,090	40,910	174,000	66,011	16,791	82,802	256,802	274,451
Program transportation	5,601	80,445	86,046	367	-	367	86,413	97,833
Event expenses	-	-	-	-	369,018	369,018	369,018	239,029
Program meals and participants incidentals	40	116,250	116,290	-	-	-	116,290	174,270
Supplies	12,546	3,400	15,946	3,773	807	4,580	20,526	22,833
Printing and postage	8,537	872	9,409	482	1,639	2,121	11,530	17,726
Insurance	84,255	-	84,255	8,253	9,861	18,114	102,369	92,663
Repairs and maintenance	9,258	-	9,258	2,572	17,049	19,621	28,879	24,861
Telephone	19,484	7,012	26,496	3,467	2,292	5,759	32,255	29,927
Mobile testing unit	28,283	-	28,283	-	-	-	28,283	16,422
Equipment lease expense	26,321	6,506	32,827	1,651	2,520	4,171	36,998	30,914
Miscellaneous expenses	21,666	494	22,160	4,594	8,899	13,493	35,653	13,588
Conference and training	2,135	2,919	5,054	1,005	32	1,037	6,091	24,120
Dues and subscriptions	14,913	11,806	26,719	628	10,194	10,822	37,541	35,791
Advertising	907	110	1,017	571	-	571	1,588	7,183
Credit card fees and bank charges	-	1,515	1,515	69,439	-	69,439	70,954	65,778
Interest	-	-	-	33,115	-	33,115	33,115	22,215
Bad debts	-	-	-	-	5,692	5,692	5,692	20,506
Total expenses before depreciation	4,545,521	1,519,961	6,065,482	631,244	1,028,517	1,659,761	7,725,243	7,760,412
Depreciation	61,351	5,636	66,987	3,906	1,841	5,747	72,734	81,924
Less: direct costs of special events	-	-	-	-	(369,018)	(369,018)	(369,018)	(239,029)
Less: cost of goods sold	(572,540)	-	(572,540)	-	-	-	(572,540)	(565,551)
Total expenses	\$ 4,034,332	\$ 1,525,597	\$ 5,559,929	\$ 635,150	\$ 661,340	\$ 1,296,490	\$ 6,856,419	\$ 7,037,756

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

Center for Hearing and Communication

Statements of Cash Flows

Year Ended June 30, 2024 (with comparative totals for 2023)

	2024	2023
Cash flows from operating activities		
Changes in net assets	\$ 227,812	\$ (686,073)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	72,734	81,924
Donated securities	-	30,969
Unrealized gain on investments	(35,966)	(75,768)
Realized gains on investments	(153,854)	(48,842)
Reduction in carrying amount of lease assets	631,424	574,176
Beneficial interest in trusts	(39,525)	(106,467)
Increase (decrease) in present value for contribution receivable	10,061	(3,252)
Accounts receivable	(31,513)	(105,285)
Contributions receivable	(248,017)	121,206
Grants receivable	4,495	66,350
Listening device inventory	18,161	(30,582)
Prepaid expenses and other assets	(10,375)	5,485
Increase (decrease) in:		
Accounts payable and accrued expenses	(79,543)	121,681
Accrued vacation payable	(7,747)	(13,835)
Operating lease liability	(538,739)	(466,892)
Contract liabilities	17,678	123,430
Net cash used in operating activities	(162,914)	(411,775)
Cash flows from investing activities		
Assets limited to use	(13,300)	15,715
Purchase of investments	(148,768)	(383,281)
Proceeds from sale of investments	546,754	363,754
Purchase of fixed assets	(54,744)	(332,866)
Net cash provided by (used in) investing activities	329,942	(336,678)
Cash flows from financing activities		
Proceeds from line of credit	75,000	75,000
Proceeds from loan payable	-	250,500
Principal payments of loan payable	(45,450)	(25,955)
Net cash provided by financing activities	29,550	299,545
Net increase (decrease) in cash and cash equivalents	196,578	(448,908)
Cash and cash equivalents, beginning of year	434,383	883,291
Cash and cash equivalents, end of year	\$ 630,961	\$ 434,383
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 33,115	\$ 21,715

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

Center for Hearing and Communication

Notes to Financial Statements

June 30, 2024 (with comparative totals for 2023)

1. Description of Organization

The Center for Hearing and Communication (“CHC”) provides a wide range of hearing healthcare services, mental health counseling, 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.

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.

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, 2024, 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, 2024 was approximately \$413,000. 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.

Credit Losses

Credit losses are accounted for in accordance with ASU No. 2016-13, Financial Instruments-Credit losses (“ASC Topic 326”). ASC Topic 326 requires a financial asset (or group of financial assets) measured at amortized cost to be presented at the net amount expected to be collected. The allowance for credit losses is a valuation account that is deducted from amortized cost of the financial asset(s) to present the net carrying value at the amount expected to be collected on the financial asset. The measurement of expected credit losses is based on relevant information about past events, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Previously, when credit losses were measured, CHC generally only considered past events and current conditions in measuring the incurred loss. CHC adopted ASC Topic 326 effective July 1, 2023 using the modified retrospective method. The adoption of ASC Topic 326 did not have a material effect on CHC’s financial statements. The allowance for credit losses at June 30, 2024 and 2023 was \$27,724 and \$40,766, respectively.

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.

Contract Liabilities

CHC received advance payments in connection with fund raising events that occurred after the fiscal year end. Such payments were recorded as contract liabilities 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, 2024 and 2023 there have been no such losses.

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 at the point in time 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.

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.

Reclassifications

Certain balances have been reclassified for the prior year to conform with current period presentation. These reclassifications had no effect on the change in net assets.

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Contract Balances

The following table provides information about CHC's receivables and contract liabilities from contracts with customers:

	2024	2023
Accounts receivable, beginning of year	\$ 249,740	\$ 144,455
Accounts receivable, end of year	281,253	249,740
Contract liabilities, beginning of year	123,430	-
Contract liabilities, end of year	141,108	123,430

Revenue from Contracts with Special Event Attendees

Special Events Revenue

Revenue from special events is reported at the amount that reflects the consideration to which CHC expects to be entitled in exchange for the direct cost of the benefits received by the participant at the event.

Performance Obligations and Transaction Price Allocated to Remaining Performance Obligations

Performance obligations are determined based on the nature of the services provided by CHC. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to donors at a single point in time and CHC does not believe it is required to provide additional goods or services related to that sale.

Transaction Price

CHC determines the transaction price based on standard charges for goods and services provided. For the years ended June 30, 2024 and 2023, CHC recognized revenue \$56,679 and \$41,723 from goods and services that transfer to the attendee at a point in time

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, 2024 and 2023. 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, 2023 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").

Center for Hearing and Communication

NYPMIFA governs 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.

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.

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Changes in endowment portfolio net assets for the year ended June 30, 2024:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets - July 1, 2022	\$ 1,304,897	\$ 2,198,145	\$ 3,503,042
Investment income, net	11,240	215,106	226,346
Appropriations	-	-	-
Transfers from board designated endowment	(605,451)	-	(605,451)
Endowment net assets - June 30, 2023	\$ 710,686	\$ 2,413,251	\$ 3,123,937
Investment income, net	19,254	300,912	320,166
Appropriations	-	-	-
Transfers from board designated endowment	(413,933)	-	(413,933)
Balance, June 30, 2024	\$ 316,007	\$ 2,714,163	\$ 3,030,170

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the donor requires CHC to retain as a fund of perpetual duration.

As of June 30, 2024 and 2023, the fair value of net assets with donor restrictions invested as endowment was \$2,714,163 and \$2,413,251, respectively, while the historical value of the same is \$3,272,185. The difference between the two at June 30, 2024 and 2023, respectively, was \$558,022 and \$858,932, which represents the underwater portion of the endowment and 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:

	2024	2023
Financial assets:		
Cash and cash equivalents	\$ 630,961	\$ 434,383
Investments, at fair value	3,438,955	3,667,243
Accounts receivable less insurance adjustment and allowance for doubtful accounts	281,253	249,740
Contributions receivable, net	680,260	422,182
Grants receivable	225,599	230,094
Financial assets available at year-end	5,257,028	5,003,642
Less:		
Amounts unavailable for general expenditures within one year due to:		
Restricted by donors with purpose or time restrictions	(4,089,464)	(3,506,498)
Total financial assets available to management for general expenditures within one year	\$ 1,167,564	\$ 1,497,144

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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).

Leases

The Company follows the provisions of ASU 2016-02, Leases (Topic 842), and elected the following package of practical expedients: 1) not to allocate consideration between lease and non-lease components, and 2) not to record leases with a term of 12 months or less.

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.

CHC's cost and fair value of investments as of June 30, are summarized as follows:

	2024		2023	
	Fair Value	Cost	Fair Value	Cost
Mutual funds:				
International funds	\$ 1,190,033	\$ 1,120,201	\$ 1,211,987	\$ 1,193,656
Stock funds	880,646	306,194	944,608	388,911
Bond funds	1,327,849	1,520,237	1,322,009	1,510,107
Money market funds	40,427	40,427	188,639	188,639
	<u>\$ 3,438,955</u>	<u>\$ 2,987,059</u>	<u>\$ 3,667,243</u>	<u>\$ 3,281,313</u>

Below sets forth the table of assets measured at fair value as of June 30, 2024:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Balance as of June 30, 2024
Mutual funds:				
International funds	\$ 1,190,033	\$ -	\$ -	\$ 1,190,033
Stock funds	880,646	-	-	880,646
Bond funds	1,327,849	-	-	1,327,849
Money market funds	40,427	-	-	40,427
Beneficial interest in trust	-	-	755,708	755,708
	<u>\$ 3,438,955</u>	<u>\$ -</u>	<u>\$ 755,708</u>	<u>\$ 4,194,663</u>

Center for Hearing and Communication

Below sets forth the table of assets measured at fair value 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)	Balance as of June 30, 2023
Mutual funds:				
International funds	\$ 1,211,987	\$ -	\$ -	\$ 1,211,987
Stock funds	944,608	-	-	944,608
Bond funds	1,322,009	-	-	1,322,009
Money market 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>

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, 2024	Financial	Fair Value	Valuation	Unobservable Inputs	Ranges (Weighted Average)
	Beneficial Interest in Trust	\$ 755,708	Discounted	Actuarial life	6.42 years
				Discount rate	5.13%
June 30, 2023	Financial	Fair Value	Valuation	Unobservable Inputs	Ranges (Weighted Average)
	Beneficial Interest in Trust	\$ 716,183	Discounted	Actuarial life	6.42 years
				Discount rate	6.85%

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:

	2024 Beneficial Interest in Trusts	2023 Beneficial Interest in Trusts
Beginning balance at July 1	\$ 716,183	\$ 609,716
Unrealized appreciation	39,525	106,467
Ending balance at June 30	<u>\$ 755,708</u>	<u>\$ 716,183</u>

Investment earnings are comprised of the following for the years ending June 30:

	2024	2023
Realized gains	\$ 153,854	\$ 48,842
Unrealized gain	65,966	105,768
Interest and dividends	130,346	101,736
Less: investment management fees	(30,000)	(30,000)
	<u>\$ 320,166</u>	<u>\$ 226,346</u>

Center for Hearing and Communication

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, 2024 and 2023, the fair value of net assets held in the Trust amounted to \$3,597,463 and \$3,358,278, 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, 2024 and 2023, the present value of future payments due to the life tenants amounted to \$3,022,834 and \$2,864,728, 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 \$ 755,709 and \$716,183 as of June 30, 2024 and 2023, 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:

	2024	2023
Amounts due:		
Within one year	\$ 412,125	\$ 370,945
Within two to five years	281,884	54,925
Less: present value discount	(13,749)	(3,688)
Net present value of contributions receivable	<u>\$ 680,260</u>	<u>\$ 422,182</u>

For the years ended June 30, 2024 and 2023, the net present value blended discount rate was 4.00% and 3.00% respectively.

6. Fixed Assets, Net

Fixed assets, net, stated at cost, consists of the following at June 30:

	2024	2023
Leasehold improvements	\$ 1,006,654	\$ 1,006,654
Scientific equipment	854,976	805,098
Furniture, fixture and equipment	322,165	317,299
Mobile units	486,302	486,302
Total fixed assets	2,670,097	2,615,353
Less: accumulated depreciation and amortization	(2,266,496)	(2,193,762)
Fixed assets, net	<u>\$ 403,601</u>	<u>\$ 421,591</u>

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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 2024. During the year, the line of credit was renewed and now terminates on February 25, 2025. Interest payments on all unpaid principal are due on a monthly basis. Interest is charged at the bank's prime rate (8.50% at June 30, 2024) plus .25%. The line of credit is collateralized by all business assets of CHC. Outstanding borrowings under the line at June 30, 2024 and 2023 amounted to \$150,000 and \$75,000, 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. For the years ended June 30, 2024 and 2023, the loan payable outstanding was \$179,885 and \$225,335. Principal repayments of the loan balance are due as follows:

Year Ending June 30,	
2025	\$ 48,536
2026	51,833
2027	55,354
2028	24,036
	<u>\$ 179,759</u>

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:

	2024	2023
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	755,709	716,183
Audiology and BHT Services	591,400	530,793
Children and Adult Communication Services	256,400	368,500
Center for Hearing and Aging	350,000	-
Investment Income	(558,022)	(858,934)
Communication Outreach	25,000	29,500
Teleintervention	132,500	124,454
IT Infrastructure	20,000	40,000
Total subject to expenditure for specified purpose or time	<u>1,572,987</u>	<u>950,496</u>
Total net assets with donor restrictions	<u>\$ 4,845,172</u>	<u>\$ 4,222,681</u>

Center for Hearing and Communication

The amounts of net assets with donor restrictions released from restrictions during the years ended June 30, are as follows:

	2024	2023
Center for Hearing and Aging	\$ 15,000	\$ 202,500
Children and Adult Communication Services	254,600	276,400
Education	66,954	10,926
IT Infrastructure	20,000	15,000
Communication Outreach	44,500	57,500
Audiology and BHTC Services	398,843	432,377
Teleintervention	115,000	109,000
	<u>\$ 914,897</u>	<u>\$ 1,103,703</u>

10. Leases

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 follows the provisions of ASC 842. Accordingly, operating lease Right of Use Assets and lease liabilities are 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.

Supplemental information as of June 30:	2024	2023
Weighted average remaining lease term	10.17 years	11.13 years
Weighted average discount rate (risk-free rate)	3.10%	3.10%

The maturities of lease liabilities as of June 30, 2024 are as follows:

2024	\$ -	\$ 795,845
2025	811,033	811,033
2026	854,594	854,594
2027	898,957	898,957
2028	916,067	916,067
2029	933,521	933,521
Thereafter	<u>4,989,847</u>	<u>4,989,847</u>
Total lease payments	9,404,019	10,199,864
Less: interest	<u>(1,413,129)</u>	<u>(1,670,235)</u>
Total lease liability	<u>\$ 7,990,890</u>	<u>\$ 8,529,629</u>

Occupancy expense for the years ended June 30, 2024 and 2023 was \$944,820 and \$936,878, 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 certificates of deposit held by CHC, presented in the statement of financial position as "Assets limited to use".

Center for Hearing and Communication

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, 2024 and 2023, \$- and \$65,537 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 November 14, 2024, 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 June 30, 2023	Grant Revenues	Grant Expenditures	Reimbursable Grant Expenditures	Cash Received	Grant Receivable June 30, 2024
Broward County	Behavioral Health Counseling Children	22-CP-CSA-7660-01	\$ 105,595	\$ 2,855	\$ 12,453	\$ 12,453	\$ 12,453	\$ 12,453	\$ -
	Behavioral Health Counseling Children	22-CP-CSA-7660-01	65,595	-	34,710	34,710	34,710	31,324	8,613
	Health Literacy	22-CP-HCS-7660-HL-01	90,600	9,255	-	-	-	9,255	-
	Mental Health Counseling Adult	20-CP-HCS-8231-01	225,773	17,215	56,760	56,760	56,760	56,760	-
	Mental Health Counseling Adult	20-CP-HCS-8231-01	200,000	-	113,286	113,286	113,286	105,690	7,597
				<u>\$ 26,470</u>	<u>\$ 217,209</u>	<u>\$ 217,209</u>	<u>\$ 217,209</u>	<u>\$ 215,482</u>	<u>\$ 16,210</u>

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Ed Wentzheimer, Managing Director and Wealth Manager, First Republic in New York
2016

Charles H. Winkler, Partner/Chief Operating Officer, Hudson Bay Capital Management
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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.,

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)

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 07/01/2022 and ending 06/30/2023	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization CENTER FOR HEARING AND COMMUNICATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 50 Broadway 6th Floor City or town, state or province, country, and ZIP or foreign postal code New York, NY 10004 D Employer identification number 13-1624127 E Telephone number 917-305-7700 G Gross receipts \$ 7,395,407 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	F Name and address of principal officer: Laurie Hanin 50 Broadway, 6th Floor, New York, NY 10004
J Website: www.chchearing.org	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: 1910 M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Center for Hearing and Communication provides high-quality comprehensive services to empower people affected by hearing loss, deafness or listening challenges.		
	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	30
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	30
	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	60
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	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,579,339	4,490,583
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,121,430	1,168,494
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	90,001	150,578
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	399,926	466,260
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	6,190,696	6,275,915
	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)	4,596,327	5,047,873
	b Total fundraising expenses (Part IX, column (D), line 25)	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	657,574	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,681,103	2,019,883
	19 Revenue less expenses. Subtract line 18 from line 12	6,277,430	7,067,756
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	-86,734	-791,841
	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	6,565,766	14,552,858
		946,326	9,619,491
	5,619,440	4,933,367	

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	<i>Laurie Hanin</i>		5/13/2024	
	Signature of officer		Date	
Paid Preparer Use Only	Laurie Hanin, CEO			
	Type or print name and title			
	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.		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

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:Provide high-quality, comprehensive services to empower people affected by hearing loss, deafness or listening challenges.**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 \$ 1,637,667 including grants of \$) (Revenue \$ 927,763)Hearing Services: Wide range of clinical services of the highest quality including diagnostic audiological evaluations, hearing aid and device evaluations and dispensing, ear mold fitting and modification, and fitting of custom music enhancers. The center also provides central auditory processing evaluations and therapy, tinnitus retraining therapy, and individual and group assistive device demonstrations.**4b** (Code:) (Expenses \$ 2,130,708 including grants of \$) (Revenue \$ 862,758)Rehabilitation Services: The center conducts a highly regarded auditory-oral speech and language therapy program to children of all ages with hearing loss, an auditory based language processing therapeutic program, and speech reading and auditory training for adults. The Center also provides individual and group academic support to children with hearing loss. The emotional health and wellness center provides mental health counseling and evaluations to individuals who communicate using oral language and or American sign language.**4c** (Code:) (Expenses \$ 1,709,723 including grants of \$) (Revenue \$ 15,644)Florida Office: In Florida, Clinical services include diagnostic audiological evaluations, hearing aid and device evaluation and dispensing, case management, psychological evaluations, mental health counseling for children and adults and their families, job placement and coaching. Outstanding out of school programming is provided after school and during summer and includes educational, recreational and employment training for children ranging from elementary through high school age which is funded from grants received. Our Florida office is a distribution center for specialized telephone equipment for Florida residents with hearing loss under Florida Telecommunications Relay Inc. Florida adult programs include mental health services and HIV/AIDS/STIs educational workshops**4d** Other program services (Describe on Schedule O.) See Schedule O, Statement 1(Expenses \$ 308,951 including grants of \$ 0) (Revenue \$ 0)**4e** Total program service expenses 5,787,049

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>		✓
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>	✓	
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>		✓
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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>		✓
25b 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>		✓
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>		✓
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>		✓
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):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		✓
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		✓
28c 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>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	✓	
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>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
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>		✓
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>		✓
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>	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
35b 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>		✓
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>		✓
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>		✓
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	✓	

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	21	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	

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	116
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	✓
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	✓
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	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
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	✓
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	✓
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	✓
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 ☒

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 30		
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 30		
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 NY
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ 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.
 Sibyl-Michelle Akins, (917)305-7902

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			
Nadler Nancy	35.00									
Deputy Executive Director				✓				138,729	0	16,810
Hanin Laurie	35.00			✓				140,448	0	6,374
Executive Director				✓				114,079	0	3,330
Perez Tracy	35.00									
Regional Executive Director										
Wax Jeffrey	35.00					✓		104,891	0	8,589
Director of Emotional Health and Wellness						✓		109,845	0	2,228
Mihalik Camille	35.00									
Director of the Shelley and Steven Einhorn Commu										
Sarpotdar Kshitija	35.00			✓				81,024	0	3,045
Director of Finance				✓				11,932	0	0
Ebanks Erza	35.00									
Director of Finance										
Albanese Christopher V	0.15									
Board Member	0.00	✓						0	0	0
Shapiro Barbara	0.25									
Board Member	0.00	✓						0	0	0
Gold James S	0.25									
Board Member	0.00	✓						0	0	0
Hammerschlag Paul E	0.20									
Board Member	0.00	✓						0	0	0
Harkavy Jill	0.35									
Board Member	0.00	✓						0	0	0
Itzkoff Donald M	0.25									
Board Member	0.00	✓						0	0	0
LaBato Joseph R	1.00									
Board Member	0.00	✓						0	0	0

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

(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			
McCann Patricia A	0.15									
Board Member	0.00	✓						0	0	0
Miller Shannah	1.00									
Board Member	0.00	✓						0	0	0
Nurnberg Ronald L	0.20									
Board Member	0.00	✓						0	0	0
Ricker Gary D	0.15									
Board Member	0.00	✓						0	0	0
Romoff Arlene	0.25									
Board Member	0.00	✓						0	0	0
Rosenthal Helene	0.75									
Board Member	0.00	✓						0	0	0
Schwartz Yaron	0.10									
Board Member	0.00	✓						0	0	0
Schwerin Kathryn A	0.25									
Board Member	0.00	✓						0	0	0
Scopaz John M	1.00									
Board Member	0.00	✓						0	0	0
Magid Jamie	0.30									
Board Member	0.00	✓						0	0	0
Lambert Daily	0.30									
Board Member	0.00	✓						0	0	0
Ed Wentzheimer	0.20									
Board Member	0.00	✓						0	0	0
Victoria Orlin	0.30									
Board Member	0.00	✓						0	0	0
Bogdanoff Baker Heather J	2.00									
President	0.00	✓		✓				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			
Adasko Lee	1.00									
Treasurer	0.00	✓		✓				0	0	0
Peikin Steven R	0.30									
Executive Vice President	0.00	✓		✓				0	0	0
Berelson Ellen S	0.30									
Officer	0.00	✓		✓				0	0	0
Cohen Jeffrey M	1.00									
Vice President	0.00	✓		✓				0	0	0
Felder Barry G	0.30									
Board Member	0.00	✓						0	0	0
Popick Glen L	0.20									
Recording Secretary	0.00	✓		✓				0	0	0
Pedro Escudero	0.25									
Officer	0.00	✓		✓				0	0	0
Lamberth Victoria	0.25									
Board Member	0.00	✓						0	0	0
Winkler Charles	0.25									
Board Member	0.00	✓						0	0	0
1b Subtotal								700,948	0	40,376
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								700,948	0	40,376

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		✓
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
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	1a	Federated campaigns	1a 0				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 1,317,069				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 1,529,353				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,644,161				
	g	Noncash contributions included in lines 1a-1f	1g \$ 30,406				
	h	Total. Add lines 1a-1f		4,490,583			
Program Service Revenue				Business Code			
	2a	Hearing Services	621400	290,092	290,092	0	0
	b	Rehabilitation Services	621400	862,758	862,758	0	0
	c	Florida Operational Revenue	621400	15,644	15,644	0	0
	d						
	e						
	f	All other program service revenue		0	0	0	0
	g	Total. Add lines 2a-2f		1,168,494			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		101,736	101,736	0	0
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0
	5	Royalties		0	0	0	0
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c 0	0			
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				363,754	0		
	b	Less: cost or other basis and sales expenses	7b 314,912	0			
	c	Gain or (loss)	7c 48,842	0			
	d	Net gain or (loss)		48,842	48,842	0	0
	8a	Gross income from fundraising events (not including \$ 1,317,069 of contributions reported on line 1c). See Part IV, line 18	8a 0				
	b	Less: direct expenses	8b 239,029				
	c	Net income or (loss) from fundraising events		-239,029		0	-239,029
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 1,203,222					
b	Less: cost of goods sold	10b 565,551					
c	Net income or (loss) from sales of inventory		637,671	637,671	0	0	
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue		67,618	67,618	0	0
	e	Total. Add lines 11a-11d		67,618			
12	Total revenue. See instructions		6,275,915	2,024,361	0	-239,029	

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	393,255	114,079	70,223	208,953
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	3,675,140	3,269,055	215,680	190,405
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	608,618	517,299	29,093	62,226
10 Payroll taxes	370,860	308,926	26,526	35,408
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	72,510	13,950	58,560	0
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	30,000		30,000	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	96,289	64,677	9,128	22,484
12 Advertising and promotion	7,183	5,824	539	820
13 Office expenses	137,191	112,665	6,784	17,742
14 Information technology	130,513	105,776	11,170	13,567
15 Royalties				
16 Occupancy	936,878	805,300	65,789	65,789
17 Travel	114,255	114,210	45	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,120	23,361	709	50
20 Interest	22,215		22,215	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	81,924	73,057	5,991	2,876
23 Insurance	92,663	77,004	6,494	9,165
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 activities, meals and supplies	174,270	174,270	0	0
b Credit card fees and Bank charges	65,778	2,184	63,529	65
c Bad Debts	20,506	0	0	20,506
d Miscellaneous	13,588	5,412	658	7,518
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	7,067,756	5,787,049	623,133	657,574
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	325,495	1	432,228
	2 Savings and temporary cash investments	557,796	2	2,155
	3 Pledges and grants receivable, net	836,580	3	652,276
	4 Accounts receivable, net	144,455	4	249,740
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	14,189	8	44,771
	9 Prepaid expenses and deferred charges	87,069	9	81,584
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,615,353		
	b Less: accumulated depreciation	10b 2,193,762		
	11 Investments—publicly traded securities	3,554,075	11	3,667,243
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets	0	14	
	15 Other assets. See Part IV, line 11	875,458	15	9,001,270
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,565,766	16	14,552,858	
Liabilities	17 Accounts payable and accrued expenses	287,825	17	409,506
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	123,430
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	790	23	300,335
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	657,711	25	8,786,220
	26 Total liabilities. Add lines 17 through 25	946,326	26	9,619,491
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	1,338,929	27	710,686
	28 Net assets with donor restrictions	4,280,511	28	4,222,681
	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	5,619,440	32	4,933,367
	33 Total liabilities and net assets/fund balances	6,565,766	33	14,552,858

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	6,275,915
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,067,756
3	Revenue less expenses. Subtract line 2 from line 1	3	-791,841
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,619,440
5	Net unrealized gains (losses) on investments	5	75,768
6	Donated services and use of facilities	6	0
7	Investment expenses	7	30,000
8	Prior period adjustments	8	0
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	4,933,367

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	☒	
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 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

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

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.

Cat. No. 11285F

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.")						
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 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.")	4,070,957	4,483,214	5,070,580	4,579,339	4,490,583	22,694,673
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	1,856,843	1,377,784	1,693,211	1,668,596	1,806,165	8,402,599
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0			0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1 through 5	5,927,800	5,860,998	6,763,791	6,247,935	6,296,748	31,097,272
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .	0	0	0			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	0	0			0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						31,097,272

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	5,927,800	5,860,998	6,763,791	6,247,935	6,296,748	31,097,272
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	92,862	87,077	55,986	90,001	101,736	427,662
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0			0
c Add lines 10a and 10b	92,862	87,077	55,986	90,001	101,736	427,662
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	0	0	0			0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-41,698	-53,843	-112,993	13,462	200,243	5,171
13 Total support. (Add lines 9, 10c, 11, and 12.)	5,978,964	5,894,232	6,706,784	6,351,398	6,598,727	31,530,105
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	98.63 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	99.58 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	1.36 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	1.36 %
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.)		

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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the 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.			
2a			
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.			
2b			
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 .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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).		

Schedule A (Form 990) 2022

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

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)

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 07/01/2022 and ending 06/30/2023																										
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 CENTER FOR HEARING AND COMMUNICATION</td> <td>D Employer identification number 13-1624127</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number 917-305-7700</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">50 Broadway 6th Floor</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code New York, NY 10004</td> <td>G Gross receipts \$ 7,395,407</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: Laurie Hanin 50 Broadway, 6th Floor, New York, NY 10004</td> <td> 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 </td> </tr> <tr> <td colspan="3"> I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527 </td> </tr> <tr> <td colspan="3"> J Website: www.chchearing.org </td> </tr> <tr> <td colspan="2"> K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other </td> <td> L Year of formation: 1910 M State of legal domicile: NY </td> </tr> </table>	C Name of organization CENTER FOR HEARING AND COMMUNICATION		D Employer identification number 13-1624127	Doing business as		E Telephone number 917-305-7700	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	50 Broadway 6th Floor		City or town, state or province, country, and ZIP or foreign postal code New York, NY 10004		G Gross receipts \$ 7,395,407	F Name and address of principal officer: Laurie Hanin 50 Broadway, 6th Floor, New York, NY 10004		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.chchearing.org			K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1910 M State of legal domicile: NY
C Name of organization CENTER FOR HEARING AND COMMUNICATION		D Employer identification number 13-1624127																								
Doing business as		E Telephone number 917-305-7700																								
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																									
50 Broadway 6th Floor																										
City or town, state or province, country, and ZIP or foreign postal code New York, NY 10004		G Gross receipts \$ 7,395,407																								
F Name and address of principal officer: Laurie Hanin 50 Broadway, 6th Floor, New York, NY 10004		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																								
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J Website: www.chchearing.org																										
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1910 M State of legal domicile: NY																								

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Center for Hearing and Communication provides high-quality comprehensive services to empower people affected by hearing loss, deafness or listening challenges.</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 30	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 30	
	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 60	
	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: 4,579,339 Current Year: 4,490,583	
	9	Program service revenue (Part VIII, line 2g)	Prior Year: 1,121,430 Current Year: 1,168,494	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	Prior Year: 90,001 Current Year: 150,578	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	Prior Year: 399,926 Current Year: 466,260	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year: 6,190,696 Current Year: 6,275,915	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	Prior Year: 0 Current Year: 0
		14	Benefits paid to or for members (Part IX, column (A), line 4)	Prior Year: 0 Current Year: 0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	Prior Year: 4,596,327 Current Year: 5,047,873	
16a		Professional fundraising fees (Part IX, column (A), line 11e)	Prior Year: 0 Current Year: 0	
b		Total fundraising expenses (Part IX, column (D), line 25) 657,574		
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	Prior Year: 1,681,103 Current Year: 2,019,883	
18		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	Prior Year: 6,277,430 Current Year: 7,067,756	
19	Revenue less expenses. Subtract line 18 from line 12	Prior Year: -86,734 Current Year: -791,841		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 6,565,766 End of Year: 14,552,858	
	21	Total liabilities (Part X, line 26)	Beginning of Current Year: 946,326 End of Year: 9,619,491	
	22	Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year: 5,619,440 End of Year: 4,933,367	

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 Laurie Hanin, CEO		Date		
	Type or print name and title				
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.	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

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:Provide high-quality, comprehensive services to empower people affected by hearing loss, deafness or listening challenges.**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 \$ 1,637,667 including grants of \$) (Revenue \$ 927,763)Hearing Services: Wide range of clinical services of the highest quality including diagnostic audiological evaluations, hearing aid and device evaluations and dispensing, ear mold fitting and modification, and fitting of custom music enhancers. The center also provides central auditory processing evaluations and therapy, tinnitus retraining therapy, and individual and group assistive device demonstrations.**4b** (Code:) (Expenses \$ 2,130,708 including grants of \$) (Revenue \$ 862,758)Rehabilitation Services: The center conducts a highly regarded auditory-oral speech and language therapy program to children of all ages with hearing loss, an auditory based language processing therapeutic program, and speech reading and auditory training for adults. The Center also provides individual and group academic support to children with hearing loss. The emotional health and wellness center provides mental health counseling and evaluations to individuals who communicate using oral language and or American sign language.**4c** (Code:) (Expenses \$ 1,709,723 including grants of \$) (Revenue \$ 15,644)Florida Office: In Florida, Clinical services include diagnostic audiological evaluations, hearing aid and device evaluation and dispensing, case management, psychological evaluations, mental health counseling for children and adults and their families, job placement and coaching. Outstanding out of school programming is provided after school and during summer and includes educational, recreational and employment training for children ranging from elementary through high school age which is funded from grants received. Our Florida office is a distribution center for specialized telephone equipment for Florida residents with hearing loss under Florida Telecommunications Relay Inc. Florida adult programs include mental health services and HIV/AIDS/STIs educational workshops**4d** Other program services (Describe on Schedule O.) See Schedule O, Statement 1(Expenses \$ 308,951 including grants of \$ 0) (Revenue \$ 0)**4e** Total program service expenses 5,787,049

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	☒	☐
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	☒	☐
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	☐	☒
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	☐	☒
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	☐	☒
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	☐	☒
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	☐	☒
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	☐	☒
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	☐	☒
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	☒	☐
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	☒	☐
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	☐	☒
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	☐	☒
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	☒	☐
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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	☒	☐
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	☒	☐
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	☒	☐
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	☐	☒
14a Did the organization maintain an office, employees, or agents outside of the United States?	☐	☒
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.	☐	☒
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	☐	☒
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.	☐	☒
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	☐	☒
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	☒	☐
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	☐	☒
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	☐	☒
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	☐	☒

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>		✓
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>	✓	
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>		✓
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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>		✓
25b 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>		✓
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>		✓
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>		✓
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>		✓
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		✓
28c 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>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	✓	
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>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
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>		✓
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>		✓
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>	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
35b 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>		✓
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>		✓
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>		✓
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	✓	

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	21	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	

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	116
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	✓
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	✓
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	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
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	✓
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	✓
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	✓
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 ☒

Section A. Governing Body and Management

	1a	30	1b	30	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		30		30		
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		30		30		
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 **NY**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ 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.
Sibyl-Michelle Akins, (917)305-7902

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			
Nadler Nancy	35.00									
Deputy Executive Director				✓				138,729	0	16,810
Hanin Laurie	35.00			✓				140,448	0	6,374
Executive Director				✓				114,079	0	3,330
Perez Tracy	35.00			✓				104,891	0	8,589
Regional Executive Director				✓				109,845	0	2,228
Wax Jeffrey	35.00					✓		81,024	0	3,045
Director of Emotional Health and Wellness						✓		11,932	0	0
Mihalik Camille	35.00					✓		0	0	0
Director of the Shelley and Steven Einhorn Commu						✓		0	0	0
Sarpotdar Kshitija	35.00			✓				0	0	0
Director of Finance				✓				0	0	0
Ebanks Erza	35.00			✓				0	0	0
Director of Finance				✓				0	0	0
Albanese Christopher V	0.15							0	0	0
Board Member	0.00	✓						0	0	0
Shapiro Barbara	0.25							0	0	0
Board Member	0.00	✓						0	0	0
Gold James S	0.25							0	0	0
Board Member	0.00	✓						0	0	0
Hammerschlag Paul E	0.20							0	0	0
Board Member	0.00	✓						0	0	0
Harkavy Jill	0.35							0	0	0
Board Member	0.00	✓						0	0	0
Itzkoff Donald M	0.25							0	0	0
Board Member	0.00	✓						0	0	0
LaBato Joseph R	1.00							0	0	0
Board Member	0.00	✓						0	0	0

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

(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			
McCann Patricia A	0.15									
Board Member	0.00	✓						0	0	0
Miller Shannah	1.00									
Board Member	0.00	✓						0	0	0
Nurnberg Ronald L	0.20									
Board Member	0.00	✓						0	0	0
Ricker Gary D	0.15									
Board Member	0.00	✓						0	0	0
Romoff Arlene	0.25									
Board Member	0.00	✓						0	0	0
Rosenthal Helene	0.75									
Board Member	0.00	✓						0	0	0
Schwartz Yaron	0.10									
Board Member	0.00	✓						0	0	0
Schwerin Kathryn A	0.25									
Board Member	0.00	✓						0	0	0
Scopaz John M	1.00									
Board Member	0.00	✓						0	0	0
Magid Jamie	0.30									
Board Member	0.00	✓						0	0	0
Lambert Daily	0.30									
Board Member	0.00	✓						0	0	0
Ed Wentzheimer	0.20									
Board Member	0.00	✓						0	0	0
Victoria Orlin	0.30									
Board Member	0.00	✓						0	0	0
Bogdanoff Baker Heather J	2.00									
President	0.00	✓		✓				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			
Adasko Lee	1.00									
Treasurer	0.00	✓		✓				0	0	0
Peikin Steven R	0.30									
Executive Vice President	0.00	✓		✓				0	0	0
Berelson Ellen S	0.30									
Officer	0.00	✓		✓				0	0	0
Cohen Jeffrey M	1.00									
Vice President	0.00	✓		✓				0	0	0
Felder Barry G	0.30									
Board Member	0.00	✓						0	0	0
Popick Glen L	0.20									
Recording Secretary	0.00	✓		✓				0	0	0
Pedro Escudero	0.25									
Officer	0.00	✓		✓				0	0	0
Lamberth Victoria	0.25									
Board Member	0.00	✓						0	0	0
Winkler Charles	0.25									
Board Member	0.00	✓						0	0	0
1b Subtotal								700,948	0	40,376
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								700,948	0	40,376

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**

	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
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	1a	Federated campaigns	1a 0				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 1,317,069				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 1,529,353				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,644,161				
	g	Noncash contributions included in lines 1a-1f	1g \$ 30,406				
	h	Total. Add lines 1a-1f		4,490,583			
	Business Code						
Program Service Revenue	2a	Hearing Services	621400	290,092	290,092	0	0
	b	Rehabilitation Services	621400	862,758	862,758	0	0
	c	Florida Operational Revenue	621400	15,644	15,644	0	0
	d						
	e						
	f	All other program service revenue		0	0	0	0
	g	Total. Add lines 2a-2f		1,168,494			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		101,736	101,736	0	0
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0
	5	Royalties		0	0	0	0
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c 0 0				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities 363,754	(ii) Other 0		
	b	Less: cost or other basis and sales expenses	7b 314,912	0			
	c	Gain or (loss)	7c 48,842	0			
	d	Net gain or (loss)		48,842	48,842	0	0
	8a	Gross income from fundraising events (not including \$ 1,317,069 of contributions reported on line 1c). See Part IV, line 18	8a 0				
	b	Less: direct expenses	8b 239,029				
	c	Net income or (loss) from fundraising events		-239,029		0	-239,029
	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 1,203,222					
b	Less: cost of goods sold	10b 565,551					
c	Net income or (loss) from sales of inventory		637,671	637,671	0	0	
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d	All other revenue		67,618	67,618	0	0
	e	Total. Add lines 11a-11d		67,618			
12	Total revenue. See instructions		6,275,915	2,024,361	0	-239,029	

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	393,255	114,079	70,223	208,953
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	3,675,140	3,269,055	215,680	190,405
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	608,618	517,299	29,093	62,226
10 Payroll taxes	370,860	308,926	26,526	35,408
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	72,510	13,950	58,560	0
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	30,000		30,000	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	96,289	64,677	9,128	22,484
12 Advertising and promotion	7,183	5,824	539	820
13 Office expenses	137,191	112,665	6,784	17,742
14 Information technology	130,513	105,776	11,170	13,567
15 Royalties				
16 Occupancy	936,878	805,300	65,789	65,789
17 Travel	114,255	114,210	45	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,120	23,361	709	50
20 Interest	22,215		22,215	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	81,924	73,057	5,991	2,876
23 Insurance	92,663	77,004	6,494	9,165
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 activities, meals and supplies	174,270	174,270	0	0
b Credit card fees and Bank charges	65,778	2,184	63,529	65
c Bad Debts	20,506	0	0	20,506
d Miscellaneous	13,588	5,412	658	7,518
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	7,067,756	5,787,049	623,133	657,574
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	325,495	1	432,228
	2 Savings and temporary cash investments	557,796	2	2,155
	3 Pledges and grants receivable, net	836,580	3	652,276
	4 Accounts receivable, net	144,455	4	249,740
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	14,189	8	44,771
	9 Prepaid expenses and deferred charges	87,069	9	81,584
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,615,353		
	b Less: accumulated depreciation	2,193,762	10c	421,591
	11 Investments—publicly traded securities	3,554,075	11	3,667,243
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets	0	14	
	15 Other assets. See Part IV, line 11	875,458	15	9,001,270
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,565,766	16	14,552,858	
Liabilities	17 Accounts payable and accrued expenses	287,825	17	409,506
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	123,430
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	790	23	300,335
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	657,711	25	8,786,220
	26 Total liabilities. Add lines 17 through 25	946,326	26	9,619,491
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	1,338,929	27	710,686
	28 Net assets with donor restrictions	4,280,511	28	4,222,681
	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	5,619,440	32	4,933,367
	33 Total liabilities and net assets/fund balances	6,565,766	33	14,552,858

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	6,275,915
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,067,756
3	Revenue less expenses. Subtract line 2 from line 1	3	-791,841
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,619,440
5	Net unrealized gains (losses) on investments	5	75,768
6	Donated services and use of facilities	6	0
7	Investment expenses	7	30,000
8	Prior period adjustments	8	0
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	4,933,367

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		✓
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 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

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

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.

Cat. No. 11285F

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.")						
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 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.")	4,070,957	4,483,214	5,070,580	4,579,339	4,490,583	22,694,673
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	1,856,843	1,377,784	1,693,211	1,668,596	1,806,165	8,402,599
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0			0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1 through 5	5,927,800	5,860,998	6,763,791	6,247,935	6,296,748	31,097,272
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0			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	0	0			0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						31,097,272

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	5,927,800	5,860,998	6,763,791	6,247,935	6,296,748	31,097,272
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	92,862	87,077	55,986	90,001	101,736	427,662
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0			0
c Add lines 10a and 10b	92,862	87,077	55,986	90,001	101,736	427,662
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	0	0	0			0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-41,698	-53,843	-112,993	13,462	200,243	5,171
13 Total support. (Add lines 9, 10c, 11, and 12.)	5,978,964	5,894,232	6,706,784	6,351,398	6,598,727	31,530,105
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	98.63 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	99.58 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	1.36 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	1.36 %

- 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.)		

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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the 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.			
2a			
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.			
2b			
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 .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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— <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). 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— <i>explain in Part VI</i>). 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, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . 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 A, Part III, Line 12 - The amount is the aggregate of other income from program activities, insurance reimbursement and the net income from fundraising events reported on Schedule G.

**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

CENTER FOR HEARING AND COMMUNICATION

13-1624127

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.	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	\$

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	3,503,042	4,081,871	3,441,266	3,638,379	3,573,869
b Contributions	0	0	0	0	0
c Net investment earnings, gains, and losses	226,346	-578,829	640,605	146,576	202,510
d Grants or scholarships	0	0	0	0	0
e Other expenditures for facilities and programs	0	0	0	343,689	138,000
f Administrative expenses	0	0	0	0	0
g End of year balance	3,729,388	3,503,042	4,081,871	3,441,266	3,638,379

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

- | | | |
|----------|-------------------------------------|------|
| a | Board designated or quasi-endowment | 35 % |
| b | Permanent endowment | 65 % |
| c | Term endowment | 0 % |

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
3a(i)		✓
3a(ii)		✓
3b		

- | | |
|-----------------------------|---|
| (i) Unrelated organizations | 1 |
| (ii) Related organizations | 1 |

- 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	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	1,006,654	990,845	15,809
d Equipment	0	1,417,458	1,015,893	401,565
e Other	0	191,241	187,024	4,217
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				421,591

Schedule D (Form 990) 2022

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) Assets Limited to Use	250,027
(2) Beneficial Interest in Trusts	716,183
(3) Right of Use Assets	8,035,060
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	9,001,270

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	0
(2) Accrued Vacation	256,591
(3) Lease Liabilities	8,529,629
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	8,786,220

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	6,351,683
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	75,768
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	75,768
3	Subtract line 2e from line 1	3	6,275,915
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	0
b	Other (Describe in Part XIII.)	4b	0
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	6,275,915

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	7,037,756
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	7,037,756
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	30,000
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	30,000
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	7,067,756

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 D, Part V, Line 4 - Endowment earnings reflected in the temporarily restricted fund provide general support for operations as well as specific support for scholarships and public education.

Schedule D, Part X, Line 2 - Under ASC 740 "Income Taxes", an organization must recognize the tax benefit associated with the tax positions taken for the tax return purposes when it is more likely than not that the position will not be sustained. CHC does not believe there are any material uncertain tax positions, and accordingly, they have not recognized any liability for unrecognized tax benefits. CHC has filed Form 990 tax returns, as required, and all other applicable returns in jurisdictions where it is required. For the year ended 06/30/2023, there was no penalty or interest recorded or included in the statement of activities.

**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

Employer identification number

13-1624127

CENTER FOR HEARING AND COMMUNICATION

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 (add col. (a) through col. (c))
		Gala (event type)	Comedy Night (event type)	4 (total number)	
Revenue	1 Gross receipts	1,190,672	74,057	52,340	1,317,069
	2 Less: Contributions	937,547	58,727	-50,859	945,415
	3 Gross income (line 1 minus line 2)	253,125	15,330	103,199	371,654
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	0	0	0	0
	6 Rent/facility costs	116,055	13,003	40,714	169,772
	7 Food and beverages	0	0	0	0
	8 Entertainment	0	0	0	0
	9 Other direct expenses	60,282	726	8,249	69,257
	10 Direct expense summary. Add lines 4 through 9 in column (d)				239,029
	11 Net income summary. Subtract line 10 from line 3, column (d)				132,625

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.

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**

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

13-1624127

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 | ✓ |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | ✓ |
| c Participate in or receive payment from an equity-based compensation arrangement? | 4c | ✓ |
- 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 | ✓ |
| b Any related organization? | 5b | ✓ |
- 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 | ✓ |
| b Any related organization? | 6b | ✓ |
- 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)?

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	Hanin Laurie, Executive Director	(i)	140,448	0	0	2,940	3,433	146,821	0
		(ii)	0	0	0	0	0	0	0
2	Nadler Nancy, Deputy Executive Director	(i)	138,729	0	0	3,085	13,726	155,540	0
		(ii)	0	0	0	0	0	0	0
3	Perez Tracy, Regional Executive Director	(i)	114,079	0	0	2,300	1,029	117,408	0
		(ii)	0	0	0	0	0	0	0
4	Sarpotdar Kshitija, Director of Finance	(i)	81,024	0	0	2,100	945	84,069	0
		(ii)	0	0	0	0	0	0	0
5	Ebanks Erza, Director of Finance	(i)	11,932	0	0	0	0	11,932	0
		(ii)	0	0	0	0	0	0	0
6	Mihalik Camille, Director of the Shelley and Steven Einhorn Communication Center	(i)	109,845	0	0	2,227	0	112,072	0
		(ii)	0	0	0	0	0	0	0
7	Wax Jeffrey, Director of Emotional Health and Wellness	(i)	104,891	0	0	2,260	6,329	113,480	0
		(ii)	0	0	0	0	0	0	0
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)							

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 dashed lines for supplemental information.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

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	✓	2	30,406	AVG SELLING PRICE
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 ()				
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?		✓
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.		

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.

**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

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

Form 990, Part VI, Section A, Line 6 - Center for Hearing and Communication is a membership organization. It does not have stockholders.

Form 990, Part VI, Section B, Line 11b - Prior to filing, Form 990 and accompanying schedules are emailed to the members of the governing body for review.

Form 990, Part VI, Section B, Line 12c - A conflict of interest policy questionnaire is signed by the members of the board of directors on an annual basis. Responses are reviewed by the Executive Director. Any potential conflicts are discussed and resolved with the governing board's executive committee. A conflict of interest questionnaire is signed by the key employees annually. Any exception is forwarded by the Executive Director to the board of directors for review.

Form 990, Part VI, Section B, Line 15 - In determining the compensation for the Executive Director, the compensation committee meets to evaluate annual performance. The committee examines comparative executive salary levels within the specific industry, market sector, size of the organization and geographic location. The compensation committee then sets the compensation which is approved by the organization's governing body as part of its annual budget.

Form 990, Part VI, Section C, Line 19 - The annual report and the Federal Form 990 are posted on CHC's website. The website contains a field where individuals can contact the organization to request copies of the governing document including the conflict of interest policy.

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	Public education is provided to individuals with hearing loss, parents of children with hearing loss, and professionals in the hearing health and related fields	308,951		0
Total:		308,951	0	0

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

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

2022

**Open to Public
Inspection**

Employer identification number

13-1624127

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)					
(6)					

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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Cat. No. 50135Y

Schedule R (Form 990) 2022

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(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 Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) Westside Listening and Learning (46-4140778) 65 West End Avenue Suite 101, New York, NY 10024	Speech and Language Therapy	NY	N/A	C			100%		✓
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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			1a	✓
b	Gift, grant, or capital contribution to related organization(s)			1b	✓
c	Gift, grant, or capital contribution from related organization(s)			1c	✓
d	Loans or loan guarantees to or for related organization(s)			1d	✓
e	Loans or loan guarantees by related organization(s)			1e	✓
f	Dividends from related organization(s)			1f	✓
g	Sale of assets to related organization(s)			1g	✓
h	Purchase of assets from related organization(s)			1h	✓
i	Exchange of assets with related organization(s)			1i	✓
j	Lease of facilities, equipment, or other assets to related organization(s)			1j	✓
k	Lease of facilities, equipment, or other assets from related organization(s)			1k	✓
l	Performance of services or membership or fundraising solicitations for related organization(s)			1l	✓
m	Performance of services or membership or fundraising solicitations by related organization(s)			1m	✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)			1n	✓
o	Sharing of paid employees with related organization(s)			1o	✓
p	Reimbursement paid to related organization(s) for expenses			1p	✓
q	Reimbursement paid by related organization(s) for expenses			1q	✓
r	Other transfer of cash or property to related organization(s)			1r	✓
s	Other transfer of cash or property from related organization(s)			1s	✓

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)				

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) _____													
(12) _____													
(13) _____													
(14) _____													
(15) _____													
(16) _____													

Part VII **Supplemental Information**

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

Lined area for supplemental information.

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1476

Date Submitted: 3/5/2025

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 9, 2025.

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*

chabad lauderdale by the sea

Address*

4757 N. Ocean Dr

City*

Lauderdale By The Sea

State*

FL

Zip Code*

33308

Contact Person*

benzion singer

Title*

director

Phone Number*

9542637692

Email*

rabbi@jewishlauderdale.com

Federal Identification Number (FIN)*

263259946

DUNS*

263259946

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

263259946

Request Information

Project/Program Name*

Smile on Seniors

Requested Funding Amount*

\$7000.00

Project/Program Details

Briefly describe your organization*

Chabad Lauderdale By The Sea is a branch of the global Chabad movement, dedicated to providing Jewish life, learning, and community support in Lauderdale-By-The-Sea, Florida. The organization emphasizes inclusivity, offering spiritual, educational, and social programming to people of all backgrounds. Key services include adult education classes, one-on-one study opportunities, cultural events, and community outreach programs. Our mission revolves around fostering Jewish identity and values while addressing the diverse needs of the local community. During times of crisis, such as the COVID-19 pandemic, Chabad provided essential services, including meals, emotional support, and holiday celebrations, adapting to ensure community resilience and continuity. The organization operates entirely on donations and local support, with all funds directly benefiting the Lauderdale-By-The-Sea community

Explain the objectives of your project*

The Smile on Seniors Program aims to enhance the quality of life for the senior community through targeted programming, social events, and volunteer services. By addressing isolation and promoting meaningful interactions, the program fosters joy, stimulation, and community among seniors. Scope of Services: Social Events: Organizing regular events such as game nights, arts and crafts sessions, educational workshops, and cultural celebrations to encourage social interaction among seniors. Volunteer Visits: Deploying trained volunteers to visit home-bound seniors, assisted living residents, or hospitalized individuals, providing companionship and emotional support. Community Building: Offering group activities that include spiritual or reflective sessions for those seeking deeper connection and fulfillment. Target Environment: Services are delivered across senior centers, individual homes, assisted living facilities, and hospitals, ensuring accessibility for all seniors in need. The requested funds will cover volunteer training, event organization, transportation costs, and program materials, ensuring the sustainability of the initiative. Smile on Seniors provides a variety of services to create a holistic approach to senior well-being: Weekly Events: Hosting programs like exercise classes, music therapy, and group discussions. NEED TO CONFIRM THIS One-on-One Visits: Volunteers form personalized connections with seniors to reduce loneliness and provide emotional support. Seasonal Celebrations: Special events such as holiday gatherings or birthday celebrations to bring the community together. Outreach and Inclusion: Programs cater to seniors of all backgrounds, with services designed to be culturally sensitive and accessible to individuals with diverse needs. The program is flexible and adaptable to the changing needs of participants, continuously evolving based on feedback.

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*

Primary Demographic: Seniors aged 65 and older, including: Home-bound individuals. Residents in assisted living or care facilities. Hospitalized seniors. Geographic Focus: Primary Service Area: Lauderdale-By-The-Sea. Extended Outreach: Neighboring communities like Fort Lauderdale and Pompano Beach may benefit as the program scales. Estimated Number of Beneficiaries: Year 1: Approximately 200 seniors from Lauderdale-By-The-Sea directly served. Additional Beneficiaries: Around 50 participants from nearby communities. Previous Impact (FY 2023-2024): Served 180 seniors in Lauderdale-By-The-Sea, providing over 300 volunteer hours and hosting 25 events. Participant feedback highlighted increased happiness and reduced feelings of isolation.

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 2024-2025, 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 Smile on Seniors Program will be measured using both quantitative and qualitative metrics: Engagement Metrics: Number of seniors attending events and activities. Hours spent by volunteers with seniors. Satisfaction Surveys: Gathering feedback from seniors and their families to assess program effectiveness. Social Impact Indicators: Self-reported improvements in happiness and sense of community. Decrease in reported feelings of isolation among participants. Volunteer Growth: Tracking the number of active volunteers and their retention rates. Data Collection Methods: Attendance logs for events and volunteer visits. Regular surveys for participants and volunteers. Collaboration with assisted living facilities and family members to gather feedback. All data will be compiled and reviewed quarterly, with findings shared in annual reports to demonstrate the program's impact and areas for improvement.

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*

benzion

Last Name*

singer

Title*

director

Date*

3/5/2025

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*

budget.pdf

Audited Financial Statement*

990.pdf

501(C)(3) Determination Letter*

TaxExempt.pdf

Board of Directors List*

Board.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

Program Budget: \$6580.00. Ensuring the success and sustainability of the initiative

Staffing management time: In kind

Supplies/activity materials: 50/mo@12 mos. = \$600

Volunteer training stipends : 10 volunteers @50 /day @ 8 days per mos.= \$4000

Transportation costs: 200 miles monthly @ .70per mile @ 12 mos.=\$1680

Marketing program materials: \$300

Chabad Organizational budget

Staffing: \$60,000

Rent: \$108,000

Supplies/food: \$20,000

Marketing/PR: \$3000

IT: \$4000

Misc: \$6000

Total: \$201,000

Board of Directors

Rabbi Benzion Singer

Mrs. Chaya Singer

Mrs. Noa Stomber

Mr. Aaron Rokosz

Mr. Rubin Milshtein

Mr. Jeff Fried

Mrs. Dina Mizrahi

Mr. Mark Entenberg



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8015481650C-3	08/19/2021	08/31/2026	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

CHABAD LUBAVITCH LAUDERDALE
BY THE SEA INC
4747 N OCEAN DR STE 238
LAUDERDALE BY THE SEA FL 33308-2948

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.

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1576

Date Submitted: 4/28/2025

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 9, 2025.

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*

Dr Stanley and Pearl Goodman JFS of Broward County Inc

Address*

5890 S. Pine Island Road

City*

Davie

State*

Florida

Zip Code*

33328

Contact Person*

Sandra Ala

Title*

Chief Operating & Programs Officer

Phone Number*

954-909-0887

Email*

sala@jfsbroward.org

Federal Identification Number (FIN)*

59-0995106

DUNS*

59-0995106

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

59-0995106

Request Information

Project/Program Name*

Holocaust Survivor Assistance Program

Requested Funding Amount*

\$10,000

Project/Program Details

Briefly describe your organization*

Founded to address the counseling and support needs of Broward County's growing Jewish population, Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. (GJFS) has been serving Broward County's most vulnerable residents for over sixty years. Committed to providing person-centered, comprehensive social services, GJFS supports individuals and families of all ages, faiths, and backgrounds. GJFS offers a wide range of services, including financial and food assistance, mental health counseling, psychological and educational testing, homelessness prevention, support for survivors of domestic abuse, Holocaust survivor assistance, and services for adults 60 and older who have experienced trauma. Through our dedicated efforts, GJFS continues to be a vital resource for those in need across Broward County.

Explain the objectives of your project*

Goodman JFS is requesting \$10,000 from the Town of Lauderdale-By-The-Sea to serve 15 clients in the area. The target population includes Holocaust Survivors living in Broward County who require medication management support, transportation and homecare.

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 includes Holocaust Survivors living in Broward County. We anticipate that we will serve 15 Lauderdale-By-The-Sea residents and only residents of Lauderdale-By-The-Sea will benefit from the potential funding received from this donation. Goodman JFS received funding from Lauderdale-By-The-Sea in FY 2024-2025 to support our Financial Assistance 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 2024-2025, 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*

Goodman JFS will evaluate the Holocaust Survivor Assistance Program by tracking the number of Lauderdale-By-The-Sea residents served, the services provided and the frequency of those services. All data will be recorded in our secure case management system, InSync, and verified by program staff. We will assess client well-being through satisfaction surveys and case manager feedback, and measure efficiency by monitoring response times from intake to service delivery. A final report summarizing services, outcomes and fund utilization will be submitted to the Town of Lauderdale-By-The-Sea, ensuring full transparency and accountability.

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*

Sandra

Last Name*

Ala

Title*

Chief Operating & Programs Officer

Date*

04/28/2025

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***

GJFS.pdf

Organization Annual Budget*

Budget Summary FY 25.xlsx

Audited Financial Statement*

DR._STANLEY_AND_PEARL_GOODMAN.pdf

501(C)(3) Determination Letter*

GJFS IRS Letter of Determination.pdf

Board of Directors List*

GJFS Board of Directors.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

Dr. S & P Goodman JFS of Broward County, Inc

Revenue and Expense Budget

Report Period: 7/1/2024 - 6/30/2025

		Total
Revenue		
Program Fee Income		
	Program Fee Income	543,000
Program Fee Income		543,000
Fundraising Income		
	Individual Donations	1,023,531
	Corporate Donations	171,323
	Event Income	450,000
Fundraising Income		1,644,854
Grant Income		
	Claims Conference Grant	27,009,956
	Grant Income	2,421,563
	Federation Grant	763,099
	JFS Foundation	2,040,068
Grant Income		32,234,686
Other Income		
	In-Kind Donations	750,000
	Investment Income	35,000
Other Income		785,000
Revenue		35,207,540
Expenses		
Personnel Related Expense		
	Payroll Expense	6,436,909
	Fringe Benefit	1,465,357
	Staff Related Expense	202,429
	Allocation	(0)
Personnel Related Expense		8,104,695
Program Expense		
	Client and Program Expense	25,576,984
Program Expense		25,576,984
Fundraising and Mktg Expense		
	Mkgt and Promotional Expense	26,337
	Fundraising & Event Expense	178,359
Fundraising and Mktg Expense		204,696
Program Admin Expense		
	Rent and Occupancy Expense	251,882
	Office Expense	214,017
	Technology Expense	259,273
	Insurance Expense	205,384
Program Admin Expense		930,556
Prof Fees and Other Expense		
	Professional Fees	255,279

	Other Expense	130,331
Prof Fees and Other Expense		<u>385,610</u>
	In-Kind Expense	5,000
Expenses		<u>35,207,540</u>
Excess or (Deficiency) of Revenue Over Expenses		<u><u>-</u></u>



**Dr. Stanley and Pearl Goodman JFS of Broward County, Inc.
Board of Directors**

Alan Masarek
Alan Rutner
Alexandra Kaplan
Amy Goldstein
Amy Wildstein
Barbara Goldberg
David Schulman
Doug Jacobs
Dr. Sheldon Ross
Eris Sandler
Jodi Berman
Jonathan Shapero
Karen Dennis
Lili Lowell
Marcy Hoffman
Matt Zimmerman
Mike Masarek
Mindy Wolpert
Pamela Gregg
Randi Grant
Rebecca Bratter
Ronit Neuman
Ruth Friedlander
Samantha Montejo
Seth Wise
Stephen Jackman
Susan Weisman
Wendi Jackman
William Gross



5890 South Pine Island Road, Suite 201, Davie, FL 33328 | 954-370-2140 | info@jfsbroward.org

www.jfsbroward.org

Goodman JFS of Broward 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 CH196 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.

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.

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

OMB No. 1545-0047

2023**Open to Public
Inspection****A** For the **2023** calendar year, or tax year beginning **07/01/2023** and ending **06/30/2024****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization **DR. STANLEY AND PEARL GOODMAN JFS OF BROWARD COUNTY, INC.**
Doing Business As **GOODMAN JFS OF BROWARD COUNTY**
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
5980 S PINE ISLAND ROAD 201
City or town, state or province, country, and ZIP or foreign postal code
DAVIE, FL 33328

D Employer identification number**59-0995106****E** Telephone number**(954) 370-2140****G** Gross receipts \$ **32,653,342.****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.JFSBROWARD.ORG****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of formation: **1963** **M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>GOODMAN JFS OF BROWARD COUNTY, INC. IS DEDICATED TO EMPOWERING INDIVIDUALS, STRENGTHENING FAMILIES PROTECTING THE VULNERABLE AND HELPING SENIORS AGE SAFELY (SEE SCH O)</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 31
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 31
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 92
	6	Total number of volunteers (estimate if necessary) 6 337
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a NONE
7b	Net unrelated business taxable income from Form 990-T, line 34 7b NONE	
Revenue	8	Contributions and grants (Part VIII, line 1h) 31,811,387. 32,052,293.
	9	Program service revenue (Part VIII, line 2g) 182,773. 220,039.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 83,079. 219,037.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) NONE NONE
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 32,077,239. 32,491,369.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 23,837,564. 24,211,399.
	14	Benefits paid to or for members (Part IX, column (A), line 4) NONE NONE
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 5,738,407. 6,476,783.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) NONE NONE
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 701,185.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,794,183. 2,332,127.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 32,370,154. 33,020,309.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 -292,915. -528,940.
	20	Total assets (Part X, line 16) 12,042,284. 11,354,604.
	21	Total liabilities (Part X, line 26) 6,728,951. 6,566,484.
	22	Net assets or fund balances. Subtract line 21 from line 20. 5,313,333. 4,788,120.

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
▶ Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
PAUL HAMMERSCHMIDT PAUL HAMMERSCHMIDT 03/13/2025 P01384178
Firm's name ▶ **BDO USA** Firm's EIN ▶ **13-5381590**
Firm's address ▶ **200 PARK AVENUE 38TH FLOOR NEW YORK, NY 10166** Phone no. **212-885-8000**

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** (2023)

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:

DR. STANLEY & PEARL GOODMAN JFS OF BROWARD COUNTY, INC. IS DEDICATED
TO EMPOWERING INDIVIDUALS, STRENGTHENING FAMILIES, AND PROTECTING THE
VULNERABLE BY PROVIDING EXCEPTIONAL SOCIAL SERVICES TO THE ENTIRE
COMMUNITY, BASED ON JEWISH VALUES.

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 \$ 30,791,266. including grants of \$ 24,211,399.) (Revenue \$ 220,039.)

GOODMAN JEWISH FAMILY SERVICES SUPPORTS THOSE WHO FACE DAILY
CHALLENGES, INCLUDING THE NORMAL TRANSITIONS OF LIFE, NEW AND
UNEXPECTED HARDSHIPS, AND IMMEDIATE CRISES. GOODMAN JFS PROGRAMS
PROVIDE COMPREHENSIVE PSYCHOLOGICAL SERVICES, COUNSELING, FOOD,
FINANCIAL ASSISTANCE, RESOURCES, AND REFERRALS. INDIVIDUALS AND
FAMILIES, SENIORS, HOLOCAUST SURVIVORS, FAMILIES, SURVIVORS OF
DOMESTIC ABUSE, PEOPLE WITH DEVELOPMENTAL DISABILITIES, AND THOSE
IN NEED OF MENTAL HEALTH SUPPORT ARE AMONG THE CLIENTS WE SERVE.
FOR THOSE WHO WANT TO GIVE BACK, VOLUNTEER OPPORTUNITIES ENABLE
INDIVIDUALS, GROUPS AND ORGANIZATIONS TO HAVE A DIRECT IMPACT IN
THEIR COMMUNITY WHILE HELPING TO EXPAND OUR SERVICES AND REACH.

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 30,791,266.

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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	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>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b 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>	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? <i>If "Yes," complete Schedule R, Part VI</i>	37	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.	38 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 17	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b NONE	
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	92
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	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	
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	

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	31
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	31
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.
 BARBARA WELTE-DI PIETRO 5890 S PINE ISLAND ROAD, STE 201, DAVIE, FL 33328
 954-370-2140

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 ☒ **X****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) RANDY COLMAN PRESIDENT/CEO	59.00 1.00			X				344,028.	NONE	60,403.
(2) BARBARA WELTE-DI PIETRO CFO	49.00 1.00				X			160,272.	NONE	29,916.
(3) JONATHAN FELIZ HUMAN RESOURCES MANAGER	39.00 1.00					X		126,238.	NONE	57,341.
(4) SANDY ALA COPO	40.00 NONE			X				128,138.	NONE	17,978.
(5) ERIC TROY DIR. OF HOLOCAUST SURV. ASST P	40.00 NONE					X		120,563.	NONE	1,682.
(6) ALLISON GOLDEN DIRECTOR OF BEHAVIORAL HEALTH	40.00 NONE					X		120,553.	NONE	492.
(7) JODI BERMAN BOARD CHAIR	1.00 1.00	X		X				NONE	NONE	NONE
(8) DOUGLAS JACOBS TREASURER/IMMEDIATE PAST CHAIR	1.00 1.00	X		X				NONE	NONE	NONE
(9) WENDI JACKMAN SECRETARY	1.00 NONE	X		X				NONE	NONE	NONE
(10) WILLIAM GROSS, ESQ. VICE CHAIR, GOVERNANCE	1.00 NONE	X						NONE	NONE	NONE
(11) MARCY HOFFMAN VICE CHAIR, PERSONNEL	1.00 NONE	X						NONE	NONE	NONE
(12) STEPHEN JACKMAN VICE CHAIR, DEVELOPMENT	1.00 2.00	X						NONE	NONE	NONE
(13) BARBARA GOLDBERG VICE CHAIR AT LARGE	1.00 NONE	X						NONE	NONE	NONE
(14) MICHAEL MASAREK VICE CHAIR AT LARGE	1.00 2.00	X						NONE	NONE	NONE

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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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SHEA CIRIAGO BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(16) BENJAMIN GENET BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(17) LISA KASTEN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(18) LILI LOWELL BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(19) MARC LOWELL BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(20) RONIT NEUMAN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(21) DR. SHELDON ROSS BOARD MEMBER	1.00 1.00	X						NONE	NONE	NONE
(22) ERIS SANDLER BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(23) DAVID SCHULMAN BOARD MEMBER	1.00 2.00	X						NONE	NONE	NONE
(24) SHARON SCHWARTZ BOARD MEMBER	1.00 1.00	X						NONE	NONE	NONE
(25) SETH WISE BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total								999,792.	NONE	167,812.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								999,792.	NONE	167,812.

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, or 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.

(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 in compensation from the organization **▶**

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(26) ALAN RUTNER BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(27) AMY GOLDSTEIN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(28) JONATHAN SHAPERO BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(29) MINDY WOLPERT BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(30) PAMELA GREGG BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(31) ALEXANDRA KAPLAN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(32) BRITTANY SCHULMAN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(33) KAREN (CHANI) DENNIS BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(34) RUTH FRIEDLANDER BOARD MEMBER (EFF. 5/2024)	1.00 NONE	X						NONE	NONE	NONE
(35) RYAN ATTENSON BOARD MEMBER (EFF. 5/2024)	1.00 NONE	X						NONE	NONE	NONE
(36) RANDI GRANT BOARD MEMBER (EFF. 5/2024)	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total										
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, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	Yes	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? 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.		
(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 in 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	855,441.				
	b	Membership dues	1b					
	c	Fundraising events	1c	259,390.				
	d	Related organizations	1d	679,745.				
	e	Government grants (contributions) . .	1e	56,829.				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	30,200,888.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 961,027.				
	h	Total. Add lines 1a-1f		32,052,293.				
	Program Service Revenue							Business Code
2a		COUNSELING SERVICES		624100	220,039.	220,039.		
b								
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f		220,039.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			214,240.		214,240.	
	4	Income from investment of tax-exempt bond proceeds . . .			NONE			
	5	Royalties			NONE			
	6a	Gross rents	6a	(i) Real	(ii) Personal			
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	NONE	NONE			
	d	Net rental income or (loss)			NONE			
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses . .	7b					
	c	Gain or (loss)	7c		4,797.			
	d	Net gain or (loss)			4,797.		4,797.	
8a	Gross income from fundraising events (not including \$ 259,390. of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b		161,973.				
c	Net income or (loss) from fundraising events							
9a	Gross income from gaming activities. See Part IV, line 19	9a		NONE				
b	Less: direct expenses	9b		NONE				
c	Net income or (loss) from gaming activities			NONE				
10a	Gross sales of inventory, less returns and allowances	10a		NONE				
b	Less: cost of goods sold	10b		NONE				
c	Net income or (loss) from sales of inventory			NONE				
Miscellaneous Revenue				Business Code				
	11a							
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d		NONE				
12	Total revenue. See instructions			32,491,369.	220,039.	NONE	219,037.	

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	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	24,211,399.	24,211,399.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	676,356.	500,632.	112,548.	63,176.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	4,416,734.	3,269,222.	734,964.	412,548.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	94,721.	62,386.	25,891.	6,444.
9 Other employee benefits	871,541.	573,778.	238,544.	59,219.
10 Payroll taxes	417,431.	274,932.	114,099.	28,400.
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	14,334.	9,500.	4,834.	
c Accounting	78,500.		78,500.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	237.		237.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	225,872.	171,114.	24,391.	30,367.
12 Advertising and promotion	15,715.	5,552.	465.	9,698.
13 Office expenses	304,106.	191,017.	85,704.	27,385.
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	287,226.	271,651.	13,367.	2,208.
17 Travel	42,177.	34,204.	6,901.	1,072.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	60,630.	49,543.	8,440.	2,647.
20 Interest	8,951.		8,951.	
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	85,789.	52,345.	33,444.	
23 Insurance	165,293.	133,283.	17,072.	14,938.
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 FOOD	961,027.	961,027.		
b DUES AND SUBSCRIPTIONS	21,710.	1,891.	17,929.	1,890.
c BAD DEBT EXPENSE	13,742.	13,742.		
d COMM. BUILDER & BOARD EVENT	15,842.			15,842.
e All other expenses	30,976.	4,048.	1,577.	25,351.
25 Total functional expenses. Add lines 1 through 24e	33,020,309.	30,791,266.	1,527,858.	701,185.
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	4,644,604.	1	1,710,661.
	2 Savings and temporary cash investments.	395,715.	2	4,148,590.
	3 Pledges and grants receivable, net	1,983,635.	3	1,185,299.
	4 Accounts receivable, net	46,315.	4	89,543.
	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	NONE	5	NONE
	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).	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges	37,980.	9	51,102.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 872,930.		
	b Less: accumulated depreciation.	10b 518,004.		
		438,038.	10c	354,926.
	11 Investments - publicly traded securities.	81,275.	11	85,496.
	12 Investments - other securities. See Part IV, line 11.	NONE	12	NONE
	13 Investments - program-related. See Part IV, line 11.	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	4,414,722.	15	3,728,987.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,042,284.	16	11,354,604.	
Liabilities	17 Accounts payable and accrued expenses.	2,659,445.	17	2,764,511.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	NONE	19	60,297.
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties.	NONE	24	NONE
	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	4,069,506.	25	3,741,676.
	26 Total liabilities. Add lines 17 through 25.	6,728,951.	26	6,566,484.
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	4,382,895.	27	3,894,394.
	28 Net assets with donor restrictions.	930,438.	28	893,726.
	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	5,313,333.	32	4,788,120.
	33 Total liabilities and net assets/fund balances.	12,042,284.	33	11,354,604.

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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	32,491,369.
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,020,309.
3	Revenue less expenses. Subtract line 2 from line 1	3	-528,940.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,313,333.
5	Net unrealized gains (losses) on investments	5	3,727.
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	4,788,120.

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

- 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 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 . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2023)

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

2023

**Open to Public
Inspection**

Name of the organization **DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.**

Employer identification number
59-0995106

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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	25,605,674.	28,722,427.	29,920,253.	31,811,387.	32,036,451.	148,096,192.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3.	25,605,674.	28,722,427.	29,920,253.	31,811,387.	32,036,451.	148,096,192.
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).						NONE
6 Public support. Subtract line 5 from line 4						148,096,192.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	25,605,674.	28,722,427.	29,920,253.	31,811,387.	32,036,451.	148,096,192.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	27,162.	12,458.	895.	77,850.	214,240.	332,605.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	NONE	NONE	NONE	NONE	NONE	NONE
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						NONE
11 Total support. Add lines 7 through 10						148,428,797.
12 Gross receipts from related activities, etc. (see instructions)					12	1,707,597.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	99.78 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.72 %
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 (<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).			

Schedule A (Form 990) 2023

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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Schedule A (Form 990) 2023

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number

59-0995106

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 **DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.**

Employer identification number
59-0995106

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	N/A	\$ 25,398,478.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	N/A	\$ 709,300.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	N/A	\$ 679,745.	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	59-0995106
--------------------------------	------------

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

Name of organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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 information once. See instructions.) \$ _____
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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d 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) 2023

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 in 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	81,272.	79,160.	91,319.	79,013.	77,868.
b Contributions					
c Net investment earnings, gains, and losses	8,286.	6,132.	-12,159.	18,116.	1,145.
d Grants or scholarships					
e Other expenditures for facilities and programs	4,064.	4,020.			
f Administrative expenses				5,810.	
g End of year balance	85,494.	81,272.	79,160.	91,319.	79,013.

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

a Board designated or quasi-endowment 100.0000 %

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?

Yes	No
3a(i)	X

(ii) Related organizations?

Yes	No
3a(ii)	X

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

Yes	No
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				
b Buildings				
c Leasehold improvements		619,137.	320,225.	298,912.
d Equipment		68,861.	34,289.	34,572.
e Other		184,932.	163,490.	21,442.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				354,926.

Schedule D (Form 990) 2023

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, line 12, col. (B)) . . .		

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, line 13, col. (B)) . . .		

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) INVEST. IN JFS OF BROWARD FDN.	2,634,847.
(2) OPERATING LEASE ROU ASSET	1,016,356.
(3) BENEFICIAL INTEREST IN TRUST	61,650.
(4) SECURITY DEPOSITS	16,134.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)).	3,728,987.

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 JEWISH FAMILY HOMECARE	2,575,078.
(3) OPERATING LEASE LIABILITY	1,038,496.
(4) DUE TO JFS OF BROWARD FDN	128,102.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	3,741,676.

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	
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	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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

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

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

Part XIII Supplemental Information

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

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information (continued)

PART V, LINE 4:

THE INTENDED USES OF THE ORGANIZATION'S ENDOWMENT FUNDS IS TO GENERATE REVENUES TO SUPPORT VARIOUS PROGRAMS.

PART X, LINE 2:

DR. STANLEY AND PEARL GOODMAN JFS OF BROWARD COUNTY, INC. IS A NON-PROFIT CORPORATION WHICH IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE 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 YEAR ENDED JUNE 30, 2024.

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 2021.

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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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 FEED THE NEED (event type)	(b) Event #2 BREAKING SILENC (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	161,528.	259,835.		421,363.
	2 Less: Contributions	92,630.	166,760.		259,390.
	3 Gross income (line 1 minus line 2)	68,898.	93,075.		161,973.
Direct Expenses	4 Cash prizes	5,000.	14,750.		19,750.
	5 Noncash prizes				
	6 Rent/facility costs	11,821.	5,760.		17,581.
	7 Food and beverages	20,965.	34,998.		55,963.
	8 Entertainment	10,189.	17,000.		27,189.
	9 Other direct expenses	20,923.	20,567.		41,490.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				161,973.
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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 ▶ _____

- 15 a** 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 explanation 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 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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 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) 2023

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 non-cash assistance
1 HOLOCAUST SURVIVORS FINANCIAL ASSISTANCE	750	22,588,062.		FMV	
2 FINANCIAL ASSISTANCE	664	1,623,337.		FMV	
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.

PART X, LINE 2:

FINANCIAL AID EVALUATES THE REQUEST AND FUNDS. THE DIRECTOR OF FINANCE
THEN APPROVES IT BEFORE GOING TO APPROVAL AND SIGNATURE OF THE CHIEF
OPERATING & HR OFFICER OR CEO.

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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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

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

Schedule J (Form 990) 2023

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 RANDY COLMAN PRESIDENT/CEO	(i)	301,353.	35,475.	7,200.	4,695.	55,708.	404,431.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
2 BARBARA WELLTE-DI PIET CFO	(i)	141,747.	16,725.	1,800.	2,073.	27,843.	190,188.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
3 JONATHAN FELIZ HUMAN RESOURCES MANAGER	(i)	115,176.	10,462.	600.	1,762.	55,579.	183,579.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
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)							

Part III Supplemental Information

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

PART I, LINE 7:

DISCRETIONARY BONUSES ARE PAID TO CERTAIN STAFF MEMBERS BASED ON ANNUAL
PERFORMANCE AND ARE BOARD APPROVED. THE BONUSES ARE REPORTED ON PART II,
COLUMN (B)(II).

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.**

Employer identification number
59-0995106

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	79	961,027.	MARKET QUOTATION
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**

	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.		

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

Schedule M (Form 990) 2023

JSA

3E1298 1.000

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.

PART I, COLUMN (B):

THE NUMERICAL DATA HERE REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

DR. STANLEY AND PEARL GOODMAN JFS

Employer identification number

59-0995106

FORM 990, PART I, LINE 1:

AND WITH DIGNITY IN THEIR HOMES BY PROVIDING INNOVATIVE SOCIAL SERVICES
AND PROGRAMS TO THE BROWARD COMMUNITY. SERVICES PROVIDED BY GOODMAN JFS
ARE BASED ON JEWISH VALUES TO IMPROVE QUALITY OF LIFE REGARDLESS OF RACE,
RELIGION, ETHNIC BACKGROUND, SEXUAL ORIENTATION, AND/OR GENDER IDENTITY.

FORM 990, PART VI, SECTION A, LINE 2:

BOARD MEMBERS, LILI LOWELL AND MARC LOWELL HAS A FAMILY RELATIONSHIP.

BOARD SECRETARY, WENDI JACKSON AND BOARD VICE CHAIR, STEPHEN JACKSON HAS
A FAMILY RELATIONSHIP.

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

FORM 990 WAS PREPARED BY A NATIONAL ACCOUNTING FIRM IN CONJUNCTION WITH
THE ORGANIZATION'S FINANCIAL DEPARTMENT. THE FORM 990 WAS REVIEWED BY
MANAGEMENT AND THE AUDIT COMMITTEE, AND IS CIRCULATED TO THE FULL BOARD
OF DIRECTORS FOR REVIEW PRIOR TO FILING WITH THE INTERNAL REVENUE
SERVICE.

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

THE CONFLICT OF INTEREST POLICY IS CIRCULATED ANNUALLY TO BOARD MEMBERS,
OFFICERS AND KEY EMPLOYEES.

FORM 990, PART VI, SECTION B, LINES 15A AND 15B:

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

DR. STANLEY AND PEARL GOODMAN JFS

59-0995106

COMPENSATION OF THE CEO/CFO FOR GOODMAN JEWISH FAMILY SERVICES OF BROWARD IS DETERMINED BY THE BOARD OF DIRECTORS (BOD) AFTER REVIEW OF INFORMATION PROVIDED BY THE HUMAN RESOURCE REPRESENTATIVE, AND THE CHAIRMAN OF THE PERSONNEL COMMITTEE OF THE BOD, AND MEMBERS OF THE ADVISORY BOARD. THEY ARE OR HAVE BEEN MEMBERS OF THE COMMUNITY. THE HUMAN RESOURCE REPRESENTATIVE REVIEWS THE TOTAL COMPENSATION OF THE CEO/CFO PER REGULATIONS/GUIDELINES ESTABLISHED BY THE IRS AND INDUSTRY BEST PRACTICES AND MARKET VALUE OF THE POSITION BASED ON THE CANDIDATE'S EXPERIENCE. DATA REGARDING OTHER DIRECTORS' SALARIES (CEO/CFO) AT ORGANIZATIONS OF SIMILAR SIZE IS ALSO REVIEWED BY THE PERSONNEL COMMITTEE OF THE BOD AND PRESENTED TO THE EXECUTIVE BOARD FOR APPROVAL. THE BOARD OF DIRECTORS, WITH ADVICE FROM THE PERSONNEL COMMITTEE, ALSO ESTABLISHES GOALS AND OBJECTIVES FOR THE CEO/CFO AND EVALUATES THE PERFORMANCE OF THE CEO/CFO BASED ON THE PRIOR YEAR'S GOALS AND OBJECTIVES. PERFORMANCE REVIEW 360-DEGREE EVALUATION FOR THE CEO/CFO/COHRO WITHIN SIX MONTHS OF INTRODUCTION CONDUCTED TWICE DURING THIS PERIOD AND THEN YEARLY BY AN INDEPENDENT CONTRACTOR RETAINED BY THE BOD.

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

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY AND CONSOLIDATED FINANCIAL STATEMENTS ARE MADE AVAILABLE ON ITS OWN WEBSITE AND TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

Employer identification number

DR. STANLEY AND PEARL GOODMAN JFS**59-0995106**

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS -----	DESCRIPTION OF SERVICES -----	COMPENSATION -----
ULTIMATE HOMECARE SERVICES 1250 E. HALLANDALE BEACH BLVD HALLANDALE, FL 33009	HOME CARE SERVICES	2,044,211.
THE KEY CARE OF FLORIDA, LLC P.O BOX 736438 DALLAS, TX 75373	HOME CARE SERVICES	1,553,663.
SILVER OAKS HOMEHEALTH CARE, INC 290 NW 165TH STREET, ST P-100 NORTH MIAMI BEACH, FL 33162	HOME CARE SERVICES	1,052,160.
COMFORTS OF HOME 10400 GRIFFIN ROAD # 210 COOPER CITY, FL 33328	HOME CARE SERVICES	936,055.
AFFORDABLE MEDICAL SUPLIES 7138 N UNIVERSITY DRIVE TAMARAC, FL 33321	HOME CARE SERVICES	166,470.

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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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)					
(6)					

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) JFS OF BROWARD FOUNDATION, INC. 46-5507093 5890 S PINE ISLAND ROAD DAVIE, FL 33328	FUNDRAISING	FL	501(C)(3)	12	GOODMAN JFS	X	
(2) JEWISH FAMILY HOMECARE, INC. 47-3467060 5890 S PINE ISLAND RD STE #200 DAVIE, FL 33328	ELDERLY CARE	FL	501(C)(3)	12	GOODMAN JFS	X	
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2023

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(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 Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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.

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c	X	
d Loans or loan guarantees to or for related organization(s)	1d	X	
e Loans or loan guarantees by related organization(s)	1e	X	
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		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) JFS OF BROWARD FOUNDATION, INC.	C	679,745.	COST
(2) JFS OF BROWARD FOUNDATION, INC.	D	2,634,847.	COST
(3) JEWISH FAMILY HOMECARE, INC.	E	2,575,078.	COST
(4) JFS OF BROWARD FOUNDATION, INC.	E	128,102.	COST
(5) JEWISH FAMILY HOMECARE, INC.	M	15,188,259.	COST
(6)			

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)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII

Supplemental Information

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



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 S PINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

044399

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)(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.,

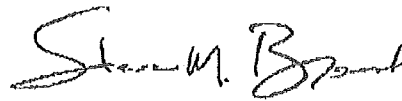
0256410411
Oct. 13, 2020 LTR 4168C 0
59-0995106 000000 00
00015273

DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 S PINE 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,



Steve M. Brown, Operations Manager
Operations 3-CIN

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.

Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning 07/01/2023 and ending 06/30/2024

B Check if applicable:

☐	Address change
☐	Name change
☐	Initial return
☐	Terminated
☐	Amended return
☐	Application pending

C Name of organization DR. STANLEY AND PEARL GOODMAN JFS OF BROWARD COUNTY, INC.
Doing Business As GOODMAN JFS OF BROWARD COUNTY
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
5980 S PINE ISLAND ROAD 201
City or town, state or province, country, and ZIP or foreign postal code
DAVIE, FL 33328

D Employer identification number

59-0995106

E Telephone number

(954) 370-2140

G Gross receipts \$ 32,653,342.

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(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.JFSBROWARD.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of formation: 1963 M State of legal domicile: FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: GOODMAN JFS OF BROWARD COUNTY, INC. IS DEDICATED TO EMPOWERING INDIVIDUALS, STRENGTHENING FAMILIES PROTECTING THE VULNERABLE AND HELPING SENIORS AGE SAFELY (SEE SCH 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	31
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	31
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	92
	6	Total number of volunteers (estimate if necessary)	6	337
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	NONE
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	NONE	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 31,811,387.	Current Year 32,052,293.
	9	Program service revenue (Part VIII, line 2g)	182,773.	220,039.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	83,079.	219,037.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	NONE	NONE
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32,077,239.	32,491,369.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	23,837,564.	24,211,399.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,738,407.	6,476,783.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	b	Total fundraising expenses (Part IX, column (D), line 25) 701,185.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,794,183.	2,332,127.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	32,370,154.	33,020,309.
19	Revenue less expenses. Subtract line 18 from line 12	-292,915.	-528,940.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 12,042,284.	End of Year 11,354,604.
	21	Total liabilities (Part X, line 26)	6,728,951.	6,566,484.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,313,333.	4,788,120.

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
Type or print name and title	

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
PAUL HAMMERSCHMIDT	PAUL HAMMERSCHMIDT	03/13/2025		P01384178
Firm's name	Firm's EIN			
BDO USA	13-5381590			
Firm's address	Phone no.			
200 PARK AVENUE 38TH FLOOR NEW YORK, NY 10166	212-885-8000			

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 (2023)

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:

DR. STANLEY & PEARL GOODMAN JFS OF BROWARD COUNTY, INC. IS DEDICATED
TO EMPOWERING INDIVIDUALS, STRENGTHENING FAMILIES, AND PROTECTING THE
VULNERABLE BY PROVIDING EXCEPTIONAL SOCIAL SERVICES TO THE ENTIRE
COMMUNITY, BASED ON JEWISH VALUES.

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 \$ 30,791,266. including grants of \$ 24,211,399.) (Revenue \$ 220,039.)

GOODMAN JEWISH FAMILY SERVICES SUPPORTS THOSE WHO FACE DAILY
CHALLENGES, INCLUDING THE NORMAL TRANSITIONS OF LIFE, NEW AND
UNEXPECTED HARDSHIPS, AND IMMEDIATE CRISES. GOODMAN JFS PROGRAMS
PROVIDE COMPREHENSIVE PSYCHOLOGICAL SERVICES, COUNSELING, FOOD,
FINANCIAL ASSISTANCE, RESOURCES, AND REFERRALS. INDIVIDUALS AND
FAMILIES, SENIORS, HOLOCAUST SURVIVORS, FAMILIES, SURVIVORS OF
DOMESTIC ABUSE, PEOPLE WITH DEVELOPMENTAL DISABILITIES, AND THOSE
IN NEED OF MENTAL HEALTH SUPPORT ARE AMONG THE CLIENTS WE SERVE.
FOR THOSE WHO WANT TO GIVE BACK, VOLUNTEER OPPORTUNITIES ENABLE
INDIVIDUALS, GROUPS AND ORGANIZATIONS TO HAVE A DIRECT IMPACT IN
THEIR COMMUNITY WHILE HELPING TO EXPAND OUR SERVICES AND REACH.

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 30,791,266.

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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	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>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b 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>	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? <i>If "Yes," complete Schedule R, Part VI</i>	37	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.	38 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 17	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b NONE	
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	92
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	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	
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	

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	31
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	31
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.
 BARBARA WELTE-DI PIETRO 5890 S PINE ISLAND ROAD, STE 201, DAVIE, FL 33328
 954-370-2140

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 ☒ **X****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) RANDY COLMAN PRESIDENT/CEO	59.00 1.00			X				344,028.	NONE	60,403.
(2) BARBARA WELTE-DI PIETRO CFO	49.00 1.00				X			160,272.	NONE	29,916.
(3) JONATHAN FELIZ HUMAN RESOURCES MANAGER	39.00 1.00					X		126,238.	NONE	57,341.
(4) SANDY ALA COPO	40.00 NONE			X				128,138.	NONE	17,978.
(5) ERIC TROY DIR. OF HOLOCAUST SURV. ASST P	40.00 NONE					X		120,563.	NONE	1,682.
(6) ALLISON GOLDEN DIRECTOR OF BEHAVIORAL HEALTH	40.00 NONE					X		120,553.	NONE	492.
(7) JODI BERMAN BOARD CHAIR	1.00 1.00	X		X				NONE	NONE	NONE
(8) DOUGLAS JACOBS TREASURER/IMMEDIATE PAST CHAIR	1.00 1.00	X		X				NONE	NONE	NONE
(9) WENDI JACKMAN SECRETARY	1.00 NONE	X		X				NONE	NONE	NONE
(10) WILLIAM GROSS, ESQ. VICE CHAIR, GOVERNANCE	1.00 NONE	X						NONE	NONE	NONE
(11) MARCY HOFFMAN VICE CHAIR, PERSONNEL	1.00 NONE	X						NONE	NONE	NONE
(12) STEPHEN JACKMAN VICE CHAIR, DEVELOPMENT	1.00 2.00	X						NONE	NONE	NONE
(13) BARBARA GOLDBERG VICE CHAIR AT LARGE	1.00 NONE	X						NONE	NONE	NONE
(14) MICHAEL MASAREK VICE CHAIR AT LARGE	1.00 2.00	X						NONE	NONE	NONE

Form **990** (2023)

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SHEA CIRIAGO BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(16) BENJAMIN GENET BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(17) LISA KASTEN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(18) LILI LOWELL BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(19) MARC LOWELL BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(20) RONIT NEUMAN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(21) DR. SHELDON ROSS BOARD MEMBER	1.00 1.00	X						NONE	NONE	NONE
(22) ERIS SANDLER BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(23) DAVID SCHULMAN BOARD MEMBER	1.00 2.00	X						NONE	NONE	NONE
(24) SHARON SCHWARTZ BOARD MEMBER	1.00 1.00	X						NONE	NONE	NONE
(25) SETH WISE BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total								999,792.	NONE	167,812.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								999,792.	NONE	167,812.

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, or 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.

(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 in compensation from the organization **▶**

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(26) ALAN RUTNER BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(27) AMY GOLDSTEIN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(28) JONATHAN SHAPERO BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(29) MINDY WOLPERT BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(30) PAMELA GREGG BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(31) ALEXANDRA KAPLAN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(32) BRITTANY SCHULMAN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(33) KAREN (CHANI) DENNIS BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(34) RUTH FRIEDLANDER BOARD MEMBER (EFF. 5/2024)	1.00 NONE	X						NONE	NONE	NONE
(35) RYAN ATTENSON BOARD MEMBER (EFF. 5/2024)	1.00 NONE	X						NONE	NONE	NONE
(36) RANDI GRANT BOARD MEMBER (EFF. 5/2024)	1.00 NONE	X						NONE	NONE	NONE
1b Sub-total										
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, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	Yes	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
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 in compensation from the organization		

[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 ►

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

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.			
SEE SCHEDULE 0	(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 in compensation from the organization ►			8

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	855,441.			
	b	Membership dues	1b				
	c	Fundraising events	1c	259,390.			
	d	Related organizations	1d	679,745.			
	e	Government grants (contributions) . .	1e	56,829.			
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	30,200,888.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 961,027.			
	h	Total. Add lines 1a-1f		32,052,293.			
	Program Service Revenue						
2a		COUNSELING SERVICES		624100	220,039.	220,039.	
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		220,039.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			214,240.		214,240.
	4	Income from investment of tax-exempt bond proceeds . . .			NONE		
	5	Royalties			NONE		
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	NONE	NONE		
	d	Net rental income or (loss)			NONE		
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
				4,797.			
	b	Less: cost or other basis and sales expenses . .	7b				
	c	Gain or (loss)	7c	4,797.			
	d	Net gain or (loss)			4,797.		4,797.
	8a	Gross income from fundraising events (not including \$ 259,390. of contributions reported on line 1c). See Part IV, line 18	8a		161,973.		
				8b	161,973.		
c				Net income or (loss) from fundraising events			
9a	Gross income from gaming activities. See Part IV, line 19	9a		NONE			
			9b	NONE			
			c	Net income or (loss) from gaming activities			
10a	Gross sales of inventory, less returns and allowances	10a		NONE			
			10b	NONE			
			c	Net income or (loss) from sales of inventory			
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		NONE			
12	Total revenue. See instructions			32,491,369.	220,039.	NONE	219,037.

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	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	24,211,399.	24,211,399.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	676,356.	500,632.	112,548.	63,176.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	4,416,734.	3,269,222.	734,964.	412,548.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	94,721.	62,386.	25,891.	6,444.
9 Other employee benefits	871,541.	573,778.	238,544.	59,219.
10 Payroll taxes	417,431.	274,932.	114,099.	28,400.
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	14,334.	9,500.	4,834.	
c Accounting	78,500.		78,500.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	237.		237.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	225,872.	171,114.	24,391.	30,367.
12 Advertising and promotion	15,715.	5,552.	465.	9,698.
13 Office expenses	304,106.	191,017.	85,704.	27,385.
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	287,226.	271,651.	13,367.	2,208.
17 Travel	42,177.	34,204.	6,901.	1,072.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	60,630.	49,543.	8,440.	2,647.
20 Interest	8,951.		8,951.	
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	85,789.	52,345.	33,444.	
23 Insurance	165,293.	133,283.	17,072.	14,938.
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 FOOD	961,027.	961,027.		
b DUES AND SUBSCRIPTIONS	21,710.	1,891.	17,929.	1,890.
c BAD DEBT EXPENSE	13,742.	13,742.		
d COMM. BUILDER & BOARD EVENT	15,842.			15,842.
e All other expenses	30,976.	4,048.	1,577.	25,351.
25 Total functional expenses. Add lines 1 through 24e	33,020,309.	30,791,266.	1,527,858.	701,185.
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	4,644,604.	1	1,710,661.
	2 Savings and temporary cash investments.	395,715.	2	4,148,590.
	3 Pledges and grants receivable, net	1,983,635.	3	1,185,299.
	4 Accounts receivable, net	46,315.	4	89,543.
	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	NONE	5	NONE
	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).	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges	37,980.	9	51,102.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 872,930.		
	b Less: accumulated depreciation.	10b 518,004.		
		438,038.	10c	354,926.
	11 Investments - publicly traded securities.	81,275.	11	85,496.
	12 Investments - other securities. See Part IV, line 11.	NONE	12	NONE
	13 Investments - program-related. See Part IV, line 11.	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	4,414,722.	15	3,728,987.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,042,284.	16	11,354,604.	
Liabilities	17 Accounts payable and accrued expenses.	2,659,445.	17	2,764,511.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	NONE	19	60,297.
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties.	NONE	24	NONE
	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	4,069,506.	25	3,741,676.
	26 Total liabilities. Add lines 17 through 25.	6,728,951.	26	6,566,484.
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.	4,382,895.	27	3,894,394.
	28 Net assets with donor restrictions.	930,438.	28	893,726.
	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	5,313,333.	32	4,788,120.
	33 Total liabilities and net assets/fund balances.	12,042,284.	33	11,354,604.

Form **990** (2023)

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	32,491,369.
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,020,309.
3	Revenue less expenses. Subtract line 2 from line 1	3	-528,940.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,313,333.
5	Net unrealized gains (losses) on investments	5	3,727.
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	4,788,120.

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

- 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 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 . . .

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2023)

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

2023

**Open to Public
Inspection**

Name of the organization **DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.**

Employer identification number
59-0995106

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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	25,605,674.	28,722,427.	29,920,253.	31,811,387.	32,036,451.	148,096,192.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3.	25,605,674.	28,722,427.	29,920,253.	31,811,387.	32,036,451.	148,096,192.
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).						NONE
6 Public support. Subtract line 5 from line 4						148,096,192.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	25,605,674.	28,722,427.	29,920,253.	31,811,387.	32,036,451.	148,096,192.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	27,162.	12,458.	895.	77,850.	214,240.	332,605.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	NONE	NONE	NONE	NONE	NONE	NONE
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						NONE
11 Total support. Add lines 7 through 10						148,428,797.
12 Gross receipts from related activities, etc. (see instructions)					12	1,707,597.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	99.78 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.72 %
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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

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).			

Schedule A (Form 990) 2023

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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Schedule A (Form 990) 2023

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number

59-0995106

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 **DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.**

Employer identification number
59-0995106

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	N/A	\$ 25,398,478.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	N/A	\$ 709,300.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	N/A	\$ 679,745.	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 **DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.**

Employer identification number
59-0995106

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 DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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 information once. See instructions.) \$ _____
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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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.	
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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d 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) 2023

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 in 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	81,272.	79,160.	91,319.	79,013.	77,868.
b Contributions					
c Net investment earnings, gains, and losses	8,286.	6,132.	-12,159.	18,116.	1,145.
d Grants or scholarships					
e Other expenditures for facilities and programs	4,064.	4,020.			
f Administrative expenses				5,810.	
g End of year balance	85,494.	81,272.	79,160.	91,319.	79,013.

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

a Board designated or quasi-endowment 100.0000 %

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? **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				
b Buildings				
c Leasehold improvements		619,137.	320,225.	298,912.
d Equipment		68,861.	34,289.	34,572.
e Other		184,932.	163,490.	21,442.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				354,926.

Schedule D (Form 990) 2023

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, line 12, col. (B)) . . .		

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, line 13, col. (B)) . . .		

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) INVEST. IN JFS OF BROWARD FDN.	2,634,847.
(2) OPERATING LEASE ROU ASSET	1,016,356.
(3) BENEFICIAL INTEREST IN TRUST	61,650.
(4) SECURITY DEPOSITS	16,134.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)).	3,728,987.

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 JEWISH FAMILY HOMECARE	2,575,078.
(3) OPERATING LEASE LIABILITY	1,038,496.
(4) DUE TO JFS OF BROWARD FDN	128,102.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	3,741,676.

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	
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	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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

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

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

Part XIII Supplemental Information

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

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information *(continued)*

PART V, LINE 4:

THE INTENDED USES OF THE ORGANIZATION'S ENDOWMENT FUNDS IS TO GENERATE REVENUES TO SUPPORT VARIOUS PROGRAMS.

PART X, LINE 2:

DR. STANLEY AND PEARL GOODMAN JFS OF BROWARD COUNTY, INC. IS A NON-PROFIT CORPORATION WHICH IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE 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 YEAR ENDED JUNE 30, 2024.

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 2021.

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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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 FEED THE NEED (event type)	(b) Event #2 BREAKING SILENC (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	161,528.	259,835.		421,363.
	2 Less: Contributions	92,630.	166,760.		259,390.
	3 Gross income (line 1 minus line 2)	68,898.	93,075.		161,973.
Direct Expenses	4 Cash prizes	5,000.	14,750.		19,750.
	5 Noncash prizes				
	6 Rent/facility costs	11,821.	5,760.		17,581.
	7 Food and beverages	20,965.	34,998.		55,963.
	8 Entertainment	10,189.	17,000.		27,189.
	9 Other direct expenses	20,923.	20,567.		41,490.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				161,973.
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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 ► _____

- 15 a** 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 explanation 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 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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 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) 2023

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 non-cash assistance
1 HOLOCAUST SURVIVORS FINANCIAL ASSISTANCE	750	22,588,062.		FMV	
2 FINANCIAL ASSISTANCE	664	1,623,337.		FMV	
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.

PART X, LINE 2:

FINANCIAL AID EVALUATES THE REQUEST AND FUNDS. THE DIRECTOR OF FINANCE
THEN APPROVES IT BEFORE GOING TO APPROVAL AND SIGNATURE OF THE CHIEF
OPERATING & HR OFFICER OR CEO.

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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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

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

Schedule J (Form 990) 2023

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 RANDY COLMAN PRESIDENT/CEO	(i)	301,353.	35,475.	7,200.	4,695.	55,708.	404,431.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
2 BARBARA WELLTE-DI PIET CFO	(i)	141,747.	16,725.	1,800.	2,073.	27,843.	190,188.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
3 JONATHAN FELIZ HUMAN RESOURCES MANAGER	(i)	115,176.	10,462.	600.	1,762.	55,579.	183,579.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
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)							

Part III Supplemental Information

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

PART I, LINE 7:

DISCRETIONARY BONUSES ARE PAID TO CERTAIN STAFF MEMBERS BASED ON ANNUAL
PERFORMANCE AND ARE BOARD APPROVED. THE BONUSES ARE REPORTED ON PART II,
COLUMN (B)(II).

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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	79	961,027.	MARKET QUOTATION
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

	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.		

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

Schedule M (Form 990) 2023

JSA

3E1298 1.000

4182S0 702V

V23-7.16

Page 43 of 1198

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.

PART I, COLUMN (B):

THE NUMERICAL DATA HERE REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

DR. STANLEY AND PEARL GOODMAN JFS

59-0995106

FORM 990, PART I, LINE 1:

AND WITH DIGNITY IN THEIR HOMES BY PROVIDING INNOVATIVE SOCIAL SERVICES
AND PROGRAMS TO THE BROWARD COMMUNITY. SERVICES PROVIDED BY GOODMAN JFS
ARE BASED ON JEWISH VALUES TO IMPROVE QUALITY OF LIFE REGARDLESS OF RACE,
RELIGION, ETHNIC BACKGROUND, SEXUAL ORIENTATION, AND/OR GENDER IDENTITY.

FORM 990, PART VI, SECTION A, LINE 2:

BOARD MEMBERS, LILI LOWELL AND MARC LOWELL HAS A FAMILY RELATIONSHIP.

BOARD SECRETARY, WENDI JACKSON AND BOARD VICE CHAIR, STEPHEN JACKSON HAS
A FAMILY RELATIONSHIP.

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

FORM 990 WAS PREPARED BY A NATIONAL ACCOUNTING FIRM IN CONJUNCTION WITH
THE ORGANIZATION'S FINANCIAL DEPARTMENT. THE FORM 990 WAS REVIEWED BY
MANAGEMENT AND THE AUDIT COMMITTEE, AND IS CIRCULATED TO THE FULL BOARD
OF DIRECTORS FOR REVIEW PRIOR TO FILING WITH THE INTERNAL REVENUE
SERVICE.

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

THE CONFLICT OF INTEREST POLICY IS CIRCULATED ANNUALLY TO BOARD MEMBERS,
OFFICERS AND KEY EMPLOYEES.

FORM 990, PART VI, SECTION B, LINES 15A AND 15B:

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

DR. STANLEY AND PEARL GOODMAN JFS

59-0995106

COMPENSATION OF THE CEO/CFO FOR GOODMAN JEWISH FAMILY SERVICES OF BROWARD IS DETERMINED BY THE BOARD OF DIRECTORS (BOD) AFTER REVIEW OF INFORMATION PROVIDED BY THE HUMAN RESOURCE REPRESENTATIVE, AND THE CHAIRMAN OF THE PERSONNEL COMMITTEE OF THE BOD, AND MEMBERS OF THE ADVISORY BOARD. THEY ARE OR HAVE BEEN MEMBERS OF THE COMMUNITY. THE HUMAN RESOURCE REPRESENTATIVE REVIEWS THE TOTAL COMPENSATION OF THE CEO/CFO PER REGULATIONS/GUIDELINES ESTABLISHED BY THE IRS AND INDUSTRY BEST PRACTICES AND MARKET VALUE OF THE POSITION BASED ON THE CANDIDATE'S EXPERIENCE. DATA REGARDING OTHER DIRECTORS' SALARIES (CEO/CFO) AT ORGANIZATIONS OF SIMILAR SIZE IS ALSO REVIEWED BY THE PERSONNEL COMMITTEE OF THE BOD AND PRESENTED TO THE EXECUTIVE BOARD FOR APPROVAL. THE BOARD OF DIRECTORS, WITH ADVICE FROM THE PERSONNEL COMMITTEE, ALSO ESTABLISHES GOALS AND OBJECTIVES FOR THE CEO/CFO AND EVALUATES THE PERFORMANCE OF THE CEO/CFO BASED ON THE PRIOR YEAR'S GOALS AND OBJECTIVES. PERFORMANCE REVIEW 360-DEGREE EVALUATION FOR THE CEO/CFO/COHRO WITHIN SIX MONTHS OF INTRODUCTION CONDUCTED TWICE DURING THIS PERIOD AND THEN YEARLY BY AN INDEPENDENT CONTRACTOR RETAINED BY THE BOD.

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

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY AND CONSOLIDATED FINANCIAL STATEMENTS ARE MADE AVAILABLE ON ITS OWN WEBSITE AND TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

Employer identification number

DR. STANLEY AND PEARL GOODMAN JFS**59-0995106**

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
ULTIMATE HOMECARE SERVICES 1250 E. HALLANDALE BEACH BLVD HALLANDALE, FL 33009	HOME CARE SERVICES	2,044,211.
THE KEY CARE OF FLORIDA, LLC P.O BOX 736438 DALLAS, TX 75373	HOME CARE SERVICES	1,553,663.
SILVER OAKS HOMEHEALTH CARE, INC 290 NW 165TH STREET, ST P-100 NORTH MIAMI BEACH, FL 33162	HOME CARE SERVICES	1,052,160.
COMFORTS OF HOME 10400 GRIFFIN ROAD # 210 COOPER CITY, FL 33328	HOME CARE SERVICES	936,055.
AFFORDABLE MEDICAL SUPPLIES 7138 N UNIVERSITY DRIVE TAMARAC, FL 33321	HOME CARE SERVICES	166,470.

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

2023

Open to Public
Inspection

Name of the organization DR. STANLEY AND PEARL GOODMAN JFS
OF BROWARD COUNTY, INC.

Employer identification number
59-0995106

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)					
(6)					

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) JFS OF BROWARD FOUNDATION, INC. 46-5507093 5890 S PINE ISLAND ROAD DAVIE, FL 33328	FUNDRAISING	FL	501(C)(3)	12	GOODMAN JFS	X	
(2) JEWISH FAMILY HOMECARE, INC. 47-3467060 5890 S PINE ISLAND RD STE #200 DAVIE, FL 33328	ELDERLY CARE	FL	501(C)(3)	12	GOODMAN JFS	X	
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2023

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(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 Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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.

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.	1a		X
b Gift, grant, or capital contribution to related organization(s).	1b		X
c Gift, grant, or capital contribution from related organization(s).	1c	X	
d Loans or loan guarantees to or for related organization(s).	1d	X	
e Loans or loan guarantees by related organization(s).	1e	X	
f Dividends from related organization(s).	1f		
g Sale of assets to related organization(s).	1g		X
h Purchase of assets from related organization(s).	1h		X
i Exchange of assets with related organization(s).	1i		X
j Lease of facilities, equipment, or other assets to related organization(s).	1j		X
k Lease of facilities, equipment, or other assets from related organization(s).	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s).	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s).	1m	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).	1n		X
o Sharing of paid employees with related organization(s).	1o	X	
p Reimbursement paid to related organization(s) for expenses.	1p		X
q Reimbursement paid by related organization(s) for expenses.	1q		X
r Other transfer of cash or property to related organization(s).	1r		X
s Other transfer of cash or property from related organization(s).	1s		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) JFS OF BROWARD FOUNDATION, INC.	C	679,745.	COST
(2) JFS OF BROWARD FOUNDATION, INC.	D	2,634,847.	COST
(3) JEWISH FAMILY HOMECARE, INC.	E	2,575,078.	COST
(4) JFS OF BROWARD FOUNDATION, INC.	E	128,102.	COST
(5) JEWISH FAMILY HOMECARE, INC.	M	15,188,259.	COST
(6)			

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)													
(12)													
(13)													
(14)													
(15)													
(16)													

Schedule R (Form 990) 2023

Part VII

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

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1589

Date Submitted: 5/9/2025

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 9, 2025.

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 Rd #301

City*

Fort Lauderdale

State*

FL

Zip Code*

33309

Contact Person*

Kasey LaFrance

Title*

CEO

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, Inc. (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 objective of this project is to increase the number of eligible children from Lauderdale-By-The-Sea enrolled in the School Readiness (SR) program. Progress is measured by enrollment and consistent attendance of children in early education programs throughout the year.

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 Program Details.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 750 child care and early learning centers throughout all of Broward County, the funding requested in this application will be allocated to serve 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 2024-2025, 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

Target Population.pdf

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

The success of the project will be evaluated by tracking the number of Lauderdale-By-The-Sea resident children enrolled in the School Readiness program and monitoring their consistent attendance at ELC-contracted child care centers. Additionally, through a separate funding source, outcomes are measured by the number of children enrolled in centers that meet or exceed the State of Florida's quality standards under the Classroom Assessment Scoring System (CLASS). Certified CLASS observers assess these providers to ensure compliance. Providers not meeting CLASS standards are ineligible for reimbursement, while those exceeding the threshold may receive differential reimbursement rates to incentivize and sustain high-quality care.

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

Project Evaluation

Project Evaluation.pdf

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*

Renee

Last Name*

Jaffe

Title*

CEO

Date*

05/09/2025

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-Organizational Budget.pdf

Audited Financial Statement*

Early Learning Coalition of Broward County.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 regularly-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.



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 childcare 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 childcare for children from eligible economically disadvantaged families, primarily focusing on children from birth to school age.

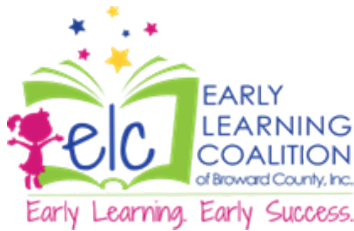
Project Objectives

The School Readiness Childcare 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 childcare 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 childcare at a licensed facility of their choice. This program provides reimbursement, based on child attendance and parent eligibility, directly to the childcare 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 childcare 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 childcare centers and childcare home facilities that provide care to low-income children and families in Lauderdale-By-The-Sea who are eligible to receive childcare subsidies. ELC services in conjunction with our childcare centers prepare young children for kindergarten, provide quality childcare for working parents, ensure inclusion programming for children with special needs, and provide early developmental screening so that children receive the supports they need.



Childcare 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 childcare 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 Childcare 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 childcare. The subsidized care is limited to those earning under 200% of the Federal Poverty Level. 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 childcare 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

This year, we humbly seek your assistance with a School Readiness Match contribution request of \$1,000 (or the maximum allowable for nonprofit grants) for FY25/26 to ensure that Lauderdale-By-The-Sea families continue to have access to childcare and early education services.

Notably, contributions to the School Readiness Match program are matched dollar-for-dollar with federal funds, entirely benefiting children from Lauderdale-By-The-Sea without incurring administrative or other associated costs.



Description of Funded Program: Lauderdale-By-The-Sea

Introduction

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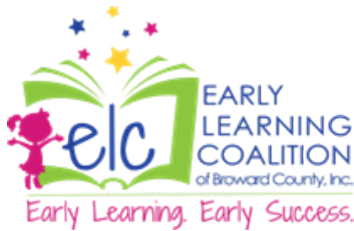
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Description of Funded Program: Lauderdale-By-The-Sea

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 childcare 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 childcare for children from eligible economically disadvantaged families, primarily focusing on children from birth to school age.

Project Objectives

The School Readiness Childcare 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 childcare 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 childcare at a licensed facility of their choice. This program provides reimbursement, based on child attendance and parent eligibility, directly to the childcare 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 childcare 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 childcare centers and childcare home facilities that provide care to low-income children and families in Lauderdale-By-The-Sea who are eligible to receive childcare subsidies. ELC services in conjunction with our childcare centers prepare young children for kindergarten, provide quality childcare for working parents, ensure inclusion programming for children with special needs, and provide early developmental screening so that children receive the supports they need.



Childcare 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 childcare 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 Childcare 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 childcare. The subsidized care is limited to those earning under 200% of the Federal Poverty Level. 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.

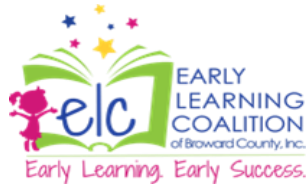
Evaluation Methods

Through a separate funding source, SR Childcare Match program outcomes are measured by the number of child enrollments in a childcare 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

This year, we humbly seek your assistance with a School Readiness Match contribution request of \$1,000 (or the maximum allowable for nonprofit grants) for FY25/26 to ensure that Lauderdale-By-The-Sea families continue to have access to childcare and early education services.

Notably, contributions to the School Readiness Match program are matched dollar-for-dollar with federal funds, entirely benefiting children from Lauderdale-By-The-Sea without incurring administrative or other associated costs.



**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	\$ 5,985,349		\$ 5,985,349
Children's Services Council		\$ 2,550,000	\$ 2,550,000
Broward County		\$ 2,082,484	\$ 2,082,484
United Way of Broward County		\$ 136,500	\$ 136,500
Local Municipalities inc up to \$1,000 from Lauderdale-by-the-sea		\$ 1,193,798	\$ 1,193,798
Total	\$ 5,985,349	\$ 5,962,782	\$ 11,948,131

*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.

Financial Statements
and Additional Information
For the Year Ended June 30, 2024

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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. (the "Organization"), which comprise the statement of financial position as of June 30, 2024, 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 Early Learning Coalition of Broward County, Inc. as of June 30, 2024, 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 ("GAAS") and the standards applicable to financial audits contained in *Governmental 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 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.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

Responsibilities of Management for the Financial Statements (Continued)

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 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 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 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.

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Prior Year Summarized Comparative Information

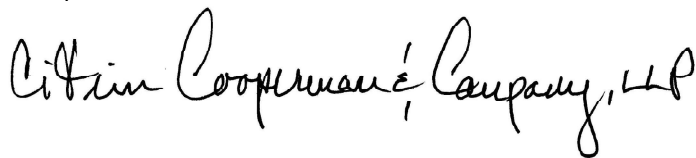
The financial statements of the Organization as of June 30, 2024, from which the 2023 summarized comparative information was derived, were audited by other auditors whose report, dated March 11, 2024, expressed an unmodified opinion on those financial statements.

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 the 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, Florida Single Audit Act*, 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 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 March 19, 2025, 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 audit 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.



Fort Lauderdale, Florida
March 19, 2025

Early Learning Coalition of Broward County, Inc.
Statement of Financial Position
June 30, 2024
(with comparative totals as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets:		
Cash	\$ 14,635,864	\$ 5,151,188
Grants and contracts receivable	4,418,271	16,009,206
Advances to providers	66,929	636,043
Prepaid expenses and other assets	1,267,203	231,615
Property and equipment, net	14,702	19,479
Operating lease right-of-use asset	<u>1,190,664</u>	<u>1,400,346</u>
Total assets	\$ <u>21,593,633</u>	\$ <u>23,447,877</u>
Liabilities:		
Accounts payable and accrued expenses	\$ 3,195,934	\$ 3,513,470
Refundable advances	585,719	2,598,109
Due to providers	15,260,823	15,321,931
Operating lease liability	<u>1,336,862</u>	<u>1,550,215</u>
Total liabilities	<u>20,379,338</u>	<u>22,983,725</u>
Net Assets:		
Without donor restrictions:		
Undesignated	489,824	464,152
Board designated	<u>724,471</u>	<u>-</u>
Total net assets	<u>1,214,295</u>	<u>464,152</u>
Total liabilities and net assets	\$ <u>21,593,633</u>	\$ <u>23,447,877</u>

See accompanying notes to financial statements.

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For the Year Ended June 30, 2024
(with comparative totals as of June 30, 2023)

Net Assets Without Donor Restrictions:	2024	2023
Public Support and Revenues:		
Federal grants and contracts	\$ 137,576,018	\$ 245,759,543
State grants and contracts	38,182,223	38,233,157
Local grants and contracts	12,045,227	11,048,366
Other income	32,203	56,187
Total public support and revenues	<u>187,835,671</u>	<u>295,097,253</u>
Operating Expenses:		
Program services:		
Slots and pass through	164,962,503	272,270,285
Eligibility, provider relations and payments	9,764,624	8,701,668
Quality and education	<u>7,189,751</u>	<u>8,737,498</u>
Total program services	181,916,878	289,709,451
Supporting services:		
General and administrative expenses	<u>5,168,650</u>	<u>5,320,928</u>
Total operating expenses	<u>187,085,528</u>	<u>295,030,379</u>
Change in net assets without donor restrictions	750,143	66,874
Net Assets, Beginning of Year	<u>464,152</u>	<u>397,278</u>
Net Assets, End of Year	<u>\$ 1,214,295</u>	<u>\$ 464,152</u>

See accompanying notes to financial statements.

Early Learning Coalition of Broward County, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2024
(with comparative totals as of June 30, 2023)

	Program Services				Supporting Services	Total 2024	Total 2023
	Slots and Pass Through	Eligibility, Provider Relations, and Payments	Quality and Education	Total Program Services	General and Administration		
Childcare slots	\$ 145,297,954	\$ -	\$ -	\$ 145,297,954	\$ -	\$ 145,297,954	\$ 149,933,973
Other assistance to providers	19,664,549	-	-	19,664,549	-	19,664,549	122,336,312
Subrecipient payments	-	314,027	185,849	499,876	177,695	677,571	640,668
Salaries and benefits	-	8,953,939	4,939,086	13,893,025	4,067,990	17,961,015	15,876,027
Professional fees	-	18,594	614,265	632,859	245,494	878,353	910,091
Insurance	-	41,167	17,394	58,561	10,956	69,517	51,656
Printing and reproduction	-	-	-	-	14,534	14,534	9,565
Rent	-	288,324	116,664	404,988	113,550	518,538	493,082
Instructional materials	-	-	991,745	991,745	-	991,745	3,922,650
Staff travel and conferences	-	7,733	39,537	47,270	42,918	90,188	55,247
Office expenses	-	129,440	225,213	354,653	445,365	800,018	667,288
Other expenses	-	11,400	59,998	71,398	45,371	116,769	132,236
Depreciation	-	-	-	-	4,777	4,777	1,584
Total expenses	\$ <u>164,962,503</u>	\$ <u>9,764,624</u>	\$ <u>7,189,751</u>	\$ <u>181,916,878</u>	\$ <u>5,168,650</u>	\$ <u>187,085,528</u>	\$ <u>295,030,379</u>

See accompanying notes to financial statements.

Early Learning Coalition of Broward County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2024
(with comparative totals as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities:		
Change in net assets without donor restrictions	\$ 750,143	\$ 66,874
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	4,777	1,584
Amortization of operating lease right-of-use asset	209,682	204,921
(Increase) decrease in assets:		
Grants and contracts receivable	11,590,935	(13,809,607)
Advances to providers	569,114	(110,426)
Prepaid expenses and other assets	(1,035,588)	128,807
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(317,536)	1,332,015
Refundable advances	(2,012,390)	1,250,363
Due to funders	-	(128,245)
Due to providers	(61,108)	6,363,331
Operating lease liability	(213,353)	(201,414)
Net cash provided by (used in) operating activities	<u>9,484,676</u>	<u>(4,901,797)</u>
Cash Flows From Financing Activities:		
Purchase of property and equipment	<u>-</u>	<u>(9,579)</u>
Net cash used in financing activities	<u>-</u>	<u>(9,579)</u>
Net increase (decrease) in cash	9,484,676	(4,911,376)
Cash, Beginning of Year	<u>5,151,188</u>	<u>10,062,564</u>
Cash, End of Year	\$ <u><u>14,635,864</u></u>	\$ <u><u>5,151,188</u></u>

See accompanying notes to financial 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 childcare 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 U.S. GAAP which requires the Organization 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. The board has designated, from net assets without donor restrictions, net assets for software licenses purchased in advance to realize cost savings.
- *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. The Organization had no grantor or donor stipulations as of the end of the year that are reported as net assets without donor restrictions.

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 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 or uncollectible receivables: 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, 2024 and 2023, management considered all of its grants and contract receivable balances to be fully collectible, except for approximately \$ 0 and \$ 289,000, 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 determined no allowance for advances to providers is required for the year ended June 30, 2024. Management recorded an allowance for advances to providers of approximately \$ 495,000 for the year ended June 30, 2023, 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 childcare 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 are 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.

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.

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. 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. At June 30, 2024, the Organization had cash balances of approximately \$ 14,386,000 that exceeded FDIC covered amounts. 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 the Organization's risk.

Note 2 - Summary of Significant Accounting Policies (continued)

Income taxes: The Organization qualifies as a tax-exempt organization under Section 501(c)(3) and as such is only subject to federal income tax on unrelated business income. Management has evaluated unrelated business income tax implications and believes that the effects, if any, are immaterial to the Organization's financial statements for the year ended June 30, 2024. Accordingly, no provision for income taxes has been made to these financial statements.

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, 2023, from which the comparative information was derived.

Date of management review: Subsequent events were evaluated by management through March 19, 2025, 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, 2024 are estimated and, comprise the following:

Financial assets:	
Cash	\$ 14,635,864
Grants and contracts receivable	4,418,271
Advances to providers	<u>66,929</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>19,121,064</u></u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the board has designated \$ 724,471 in net assets relating to software licenses purchased in advance to realize cost savings.

Note 4 - Property and Equipment

Property and equipment consisted of the following as of June 30:

		<u>2024</u>		<u>2023</u>
Computers and software	\$	235,336	\$	235,336
Leasehold improvements		<u>54,039</u>		<u>54,039</u>
		289,375		289,375
Less: accumulated depreciation		<u>274,673</u>		<u>269,896</u>
Total	\$	<u><u>14,702</u></u>	\$	<u><u>19,479</u></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, 2024 and 2023 are approximately as follows:

		<u>2024</u>		<u>2023</u>
Right-of-use asset	\$	1,190,664	\$	1,400,346
Lease liability		1,336,862		1,550,215
Weighted Average:				
Discount rate		2.298%		2.298%
Remaining lease term (years)		5.25		6.25

The discount rate of 2.298% was determined using the Organization's estimated incremental borrowing rate. The lease has a weighted average remaining lease term of 5.25 years at June 30, 2024. The lease costs reported for the year ended June 30, 2024, was approximately \$ 242,600. The Organization has excluded the renewal options of the lease from the lease liability calculation as it is not reasonably certain that the options will be exercised. This determination is based on management's assessment of market, economic, and other contributing factors to renew the lease or exercise the renewal options.

Note 5 - Operating Leases (continued)

Estimated future maturities of operating lease liabilities as of June 30, 2024 are as follows:

Year Ending June 30,	Amount
2025	\$ 253,668
2026	261,278
2027	269,117
2028	277,190
2029	285,506
Thereafter	<u>73,152</u>
	1,419,911
Less: Interest	<u>(83,049)</u>
	<u>\$ 1,336,862</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, 2024 and 2023, approximately 94% and 97%, respectively, 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, 2024 and 2023, amounts owed to the Organization from these agencies were 91% and 99%, 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, 2024 and 2023 were approximately \$ 5,040,000 and \$ 4,951,000, respectively. There were no accounts payable to related parties at June 30, 2024 and 2023, 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, 2024 and 2023, the Organization contributed approximately \$ 410,000 and \$ 324,000, respectively.

Note 10 - Local Grant and Contract Revenue

	<u>2024</u>	<u>2023</u>
Children's Services Council grants:		
Financially Assisted Child Care	\$ 3,140,760	\$ 5,587,687
Vulnerable Pop Child Care	<u>4,082,473</u>	<u>2,748,911</u>
Total Children's Services Council grants	<u>7,223,233</u>	<u>8,336,598</u>
Broward County grants:		
Subsidized Program	4,152,554	2,253,090
Special Needs	<u>7,757</u>	<u>-</u>
Total Broward County grants	<u>4,160,311</u>	<u>2,253,090</u>
Other local grants and contracts:		
School Readiness Local Match	536,964	354,508
Other	<u>124,719</u>	<u>104,170</u>
Total other local grants and contracts	<u>661,683</u>	<u>458,678</u>
Total local grant and contract revenue	\$ <u><u>12,045,227</u></u>	\$ <u><u>11,048,366</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, 2024

<u>Federal /State Agency Pass-through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing/CSFA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal / State Expenditures</u>	<u>State Matching Expenditures (1)</u>	<u>Provided to Subrecipients</u>
Federal Agency Name:					
Indirect Programs:					
U.S. Department of Health and Human Services - Passed through State of Florida Division of Early Learning -					
Child Care and Development Fund Cluster - Child Care and Development Block Grant	93.575	EL094	\$ 29,551,632	\$ -	\$ 991,741
COVID-19 - Child Care and Development Block Grant	93.575	EL094	74,029,689	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	EL094	<u>11,393,221</u>	<u>3,482,557</u>	<u>305,328</u>
Total Child Care and Development Fund Cluster			<u>114,974,542</u>	<u>3,482,557</u>	<u>1,297,069</u>
Temporary Assistance for Needy Families	93.558	EL094	6,867,366	12,214,589	265,308
Social Services Block Grant	93.667	EL094	<u>36,964</u>	<u>-</u>	<u>700</u>
Total Expenditures of Federal Awards			<u>\$ 121,878,872</u>	<u>\$ 15,697,146</u>	<u>\$ 1,563,077</u>

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, 2024

<u>Federal /State Agency Pass-through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing/CSFA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal / State Expenditures</u>	<u>State Matching Expenditures (1)</u>	<u>Provided to Subrecipients</u>
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	\$ 38,157,194	\$ -	\$ -
Total Expenditures of State Financial Assistance			\$ 38,157,194	\$ -	\$ -

(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 award activity of all federal awards and state financial assistance of Early Learning Coalition of Broward County, Inc. (the "Organization") for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance), and Chapter 10.650, *Rules of the Auditor General, Florida Single Audit Act*. Therefore, some amounts presented in the Schedule may differ from amounts presented in or used in the preparation of the financial statements. 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.

**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, 2024, 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 19, 2025.

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.

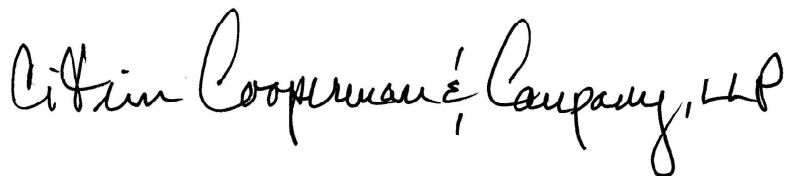
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Report on Compliance and Other Matters

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.



Fort Lauderdale, Florida
March 19, 2025

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

To the Board of Directors
Early Learning Coalition 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 the Early Learning Coalition of Broward County, Inc.'s (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, 2024. 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, 2024.

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 ("GAAS"); 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 Chapter 10.650, Rules of the Auditor General, Florida Single Audit Act. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, Florida Single Audit Act, 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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, Florida Single Audit Act, 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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, Florida Single Audit Act, 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, Florida Single Audit Act, 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.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

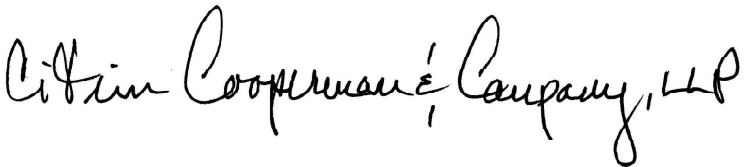
Report on Internal Control Over Compliance

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 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.

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, Florida Single Audit Act. Accordingly, this report is not suitable for any other purpose.



Fort Lauderdale, Florida
March 19, 2025

Early Learning Coalition of Broward County, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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; 93.596

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 Federal Programs:

\$ 3,000,000

Early Learning Coalition of Broward County, Inc.
Schedule of Findings and Questioned Costs
(continued)
For the Year Ended June 30, 2024

Dollar threshold used to distinguish between Type A
and Type B State Projects:

\$ 1,144,716

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, 2024 | Yes |
| 4. Audit workpapers documenting verifications of
reconciliations available to DEL staff | Yes |

SECTION V - 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.
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
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

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.,

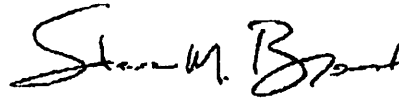
0255863245
Mar. 04, 2020 LTR 4168C 0
65-1060848 000000 00
00020742

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

RECEIVED
MAR 10 2020
Jm

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

CITRIN COOPERMAN ADVISORS LLC
6550 N. FEDERAL HIGHWAY, 4TH FLOOR
FT. LAUDERDALE, FL 33308

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.
1475 W. CYPRESS CREEK RD.
FORT LAUDERDALE, FL 33309

|||||

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

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 2022 Exempt Organization return, as follows...

2022 Form 990

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

Sincerely,

Martha Parker

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2023

Prepared For:

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.
1475 W. CYPRESS CREEK RD.
FORT LAUDERDALE, FL 33309

Prepared By:

Citrin Cooperman Advisors LLC
6550 N. Federal Highway, 4th Floor
Ft. Lauderdale, FL 33308

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023**2022**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879TE for the latest information.**Name of filer **EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**EIN or SSN
65-1060848Name and title of officer or person subject to tax **CHRISTINE KLIMA
CHIEF ADMINISTRATIVE OFFICER****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 295,097,253.
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 **CITRIN COOPERMAN ADVISORS LLC** to enter my PIN **60848**
ERO firm name Enter five numbers, but do not enter all zeros

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 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

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.

65945363792

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 **MARTHA PARKER** Date **05/14/24**

ERO Must Retain This Form - See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)

EXTENDED TO MAY 15, 2024

Form **990****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 **JUL 1, 2022** and ending **JUN 30, 2023****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)

1475 W. CYPRESS CREEK RD.

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: **CHRISTINE KLIMA****1475 W CYPRESS CREEK RD NO 301, FT LAUDERDAL****D** Employer identification number**65-1060848****E** Telephone number**(954) 377-2188****G** Gross receipts \$**295,097,253.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.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) 20
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a) 224
	6	Total number of volunteers (estimate if necessary) 0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 166,678,804.
	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) 166,679,239.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 151,964,565.
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) 12,137,659.
	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) 2,556,329.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 166,658,553.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 20,686.
	20	Total assets (Part X, line 16) 13,164,310.
	21	Total liabilities (Part X, line 26) 12,825,861.
	22	Net assets or fund balances. Subtract line 21 from line 20 338,449.

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 PARKER	MARTHA PARKER	05/14/24		P02266097
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	CITRIN COOPERMAN ADVISORS LLC	87-2525370		954-771-0896	
	Firm's address				
	6550 N. FEDERAL HIGHWAY, 4TH FLOOR				
	FT. LAUDERDALE, FL 33308				

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

232001 12-13-22

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2022)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.

Form 990 (2022)

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 ☒

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 \$ 272,270,285. including grants of \$ 272,270,285.) (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. 797 PROVIDERS HAVE CONTRACTED WITH THE ELC OF BROWARD COUNTY TO PROVIDE SCHOOL READINESS SERVICES DURING THE 2022/2023 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 \$ 8,701,668. including grants of \$ 279,211.) (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 \$ 8,909,070. including grants of \$ 361,457.) (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 289,881,023.

Form 990 (2022)

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2022)

65-1060848 Page **3**

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	

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2022)

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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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	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>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	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>	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 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	1a 842	
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	

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2022)

65-1060848 Page **5**

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	224
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	
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? <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	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	

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Form 990 (2022)

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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

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 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 1b 20			
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
CHRISTINE KLIMA - 954-377-2190
1475 W CYPRESS RD NO 301, FT LAUDERDALE, FL 33309

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

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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, 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 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				195,281.	0.	24,223.
(2) CHRISTINE KLIMA CHIEF ADMINISTRATIVE OFFICER	40.00				X			167,132.	0.	33,671.
(3) HOWARD BAKALAR CHIEF PROGRAM OFFICER	40.00					X		157,678.	0.	27,379.
(4) JUDITH MERRITT CHIEF OPERATING OFFICER	40.00					X		149,491.	0.	26,672.
(5) HUBERT CESAR CHIEF INFORMATION OFFICER	40.00					X		143,191.	0.	11,519.
(6) STEPHANIE LANDREVILLE CONTROLLER	40.00					X		117,213.	0.	16,409.
(7) LAURIE SALLARULO CHAIR	1.00	X		X				0.	0.	0.
(8) DAWN LIBERTA FIRST VICE CHAIR	1.00	X		X				0.	0.	0.
(9) TWAN RUSSELL SECOND VICE CHAIR	1.00	X		X				0.	0.	0.
(10) MONICA FIGUEROA KING SECRETARY	1.00	X		X				0.	0.	0.
(11) CINDY ARENBERG-SELTZER TREASURER	1.00	X		X				0.	0.	0.
(12) BEVERLEY BATSON DIRECTOR	1.00	X						0.	0.	0.
(13) SHARONDA DAVIS-BAILEY DIRECTOR	1.00	X						0.	0.	0.
(14) MELODY MCDONALD DIRECTOR	1.00	X						0.	0.	0.
(15) DR. AMOY REID DIRECTOR	1.00	X						0.	0.	0.
(16) RICHARD CAMPILLO DIRECTOR	1.00	X						0.	0.	0.
(17) CAROL HYLTON DIRECTOR	1.00	X						0.	0.	0.

**EARLY LEARNING COALITION OF BROWARD
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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) MARIA HERNANDEZ DIRECTOR	1.00	X						0.	0.	0.
(19) ELLIE SCHROT DIRECTOR	1.00	X						0.	0.	0.
(20) MICHAEL ASSEFF DIRECTOR	1.00	X						0.	0.	0.
(21) JULIE WINBURN DIRECTOR	1.00	X						0.	0.	0.
(22) RENEE PODOLSKY, MBA DIRECTOR	1.00	X						0.	0.	0.
(23) ZACHARY TALBOT DIRECTOR	1.00	X						0.	0.	0.
(24) KRISTINA WEST DIRECTOR	1.00	X						0.	0.	0.
(25) KIRK ENGLEHARDT DIRECTOR	1.00	X						0.	0.	0.
(26) DR ALLEN ZEMAN DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								929,986.	0.	139,873.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								929,986.	0.	139,873.

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>		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
FT. LAUDERDALE CROWN CENTER, LLC, 1475 W. CYPRESS CREEK ROAD, SUITE 202, FORT	LEASE	449,793.

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 1

Form **990** (2022)

**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	295,041,066.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	12,981.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
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)			43,206.			43,206.
	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			
	b Less: cost or other basis and sales expenses	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					
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			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				295097253.	0.	0.	43,206.

**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 ☐

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	265,554,067.	265,554,067.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	7,356,886.	7,356,886.		
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	572,085.		572,085.	
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	11,335,538.	9,061,247.	2,274,291.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	323,936.	246,503.	77,433.	
9 Other employee benefits	2,761,526.	2,101,416.	660,110.	
10 Payroll taxes	882,942.	671,885.	211,057.	
11 Fees for services (nonemployees):				
a Management				
b Legal	72,424.	37,396.	35,028.	
c Accounting	42,600.	21,997.	20,603.	
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.)	701,331.	362,136.	339,195.	
12 Advertising and promotion	93,736.	48,401.	45,335.	
13 Office expenses	667,288.	239,631.	427,657.	
14 Information technology				
15 Royalties				
16 Occupancy	493,082.	306,668.	186,414.	
17 Travel	55,247.	36,553.	18,694.	
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	1,584.		1,584.	
23 Insurance	51,656.	43,089.	8,567.	
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 <u>INSTRUCTIONAL MATERIALS</u>	3,922,650.	3,714,135.	208,515.	
b <u>OTHER EXPENSES</u>	132,236.	75,631.	56,605.	
c <u>PRINTING AND REPRODUCTI</u>	9,565.	3,382.	6,183.	
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	295,030,379.	289,881,023.	5,149,356.	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)				

**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	10,062,564.	1	5,151,188.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,221,148.	3	16,009,206.
	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	279,451.	9	170,069.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	289,375.		
	b Less: accumulated depreciation	269,896.		
		11,484.	10c	19,479.
	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	589,663.	15	2,097,935.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,164,310.	16	23,447,877.	
Liabilities	17 Accounts payable and accrued expenses	2,181,512.	17	3,513,470.
	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	10,644,349.	25	19,470,255.
	26 Total liabilities. Add lines 17 through 25	12,825,861.	26	22,983,725.
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	338,449.	27	464,152.
	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	338,449.	32	464,152.
	33 Total liabilities and net assets/fund balances	13,164,310.	33	23,447,877.

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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 ☒ **X**

1	Total revenue (must equal Part VIII, column (A), line 12)	1	295,097,253.
2	Total expenses (must equal Part IX, column (A), line 25)	2	295,030,379.
3	Revenue less expenses. Subtract line 2 from line 1	3	66,874.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	338,449.
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	-4,567.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	63,396.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	464,152.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ X 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: ☒ X 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)

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 **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) 2022

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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.")	104024931	120981746	134285337	166678804	295054047	821024865
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	104024931	120981746	134285337	166678804	295054047	821024865
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.						821024865

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	104024931	120981746	134285337	166678804	295054047	821024865
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		500.		435.	43,206.	44,141.
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						821069006
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	99.99	%
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			☐

Schedule A (Form 990) 2022

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2022

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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.")						
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 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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2022

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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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	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.		
2a		
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.		
2b		
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 .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2022

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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 <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		(A) Prior Year	(B) 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

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule A (Form 990) 2022

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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 - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). 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 - <i>explain in Part VI</i>). 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, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . 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

[illegible]

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

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).

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

Schedule B (Form 990) (2022)

Name of organization

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.

Employer identification number

65-1060848

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	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY 6600 WEST COMMERCIAL BOULEVARD LAUDERHILL, FL 33319	\$ 7,736,352.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	DIVISION OF EARLY LEARNING 325 W GAINES ST TALLAHASSEE, FL 32399	\$ 261,310,612.	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

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

2022

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 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 \$

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Schedule D (Form 990) 2022

Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets <i>(continued)</i>
-----------------	---

- 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 ☐

	Amount
1c	
1d	
1e	
1f	

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					
a 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
3a(i)		
3a(ii)		
3b		

- (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		289,375.	269,896.	19,479.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				19,479.

Schedule D (Form 990) 2022

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule D (Form 990) 2022

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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) SECURITY DEPOSITS	61,546.
(2) ADVANCES TO PROVIDERS	636,043.
(3) OPERATING LEASE RIGHT OF USE ASSET	1,400,346.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,097,935.

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) REFUNDABLE ADVANCES	2,598,109.
(3) DUE TO PROVIDERS	15,321,931.
(4) OPERATING LEASE LIABILITY	1,550,215.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	19,470,255.

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 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 **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.

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
AA ACADEMY LEARNING CENTER, LLC. 17934 NW 87TH PL. MIAMI, FL 33018	84-3065446		647,257.	0.			CHILDCARE
AALISHA LLC DBA LEARNING TOWN PRESCHOOL - 2730 NW 106TH DRIVE - CORAL SPRINGS, FL 33065	83-4321065		52,745.	0.			CHILDCARE
ABC DAY CARE AND LEARNING CENTER 9063 TAFT STREET PEMBROKE PINES, FL 33024	65-0698017		234,465.	0.			CHILDCARE
ABC DAY CARE AND LEARNING CENTER 9091 TAFT STREET PEMBROKE PINES, FL 33024	65-0698017		396,390.	0.			CHILDCARE
ABC PRESCHOOLS, LLC. DBA COCONUT CREEK PRESCHOOL - 5331 LYONS ROAD, UNIT A-1 - COCONUT CREEK, FL 33073	46-3968878		805,477.	0.			CHILDCARE
ABC WORKSHOP PRESCHOOL, INC. 12560-12588 WEST ATLANTIC BLVD. CORAL SPRINGS, FL 33071	81-2420746		890,476.	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 **755.**

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Schedule I (Form 990) 2022

**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		642,033.	0.			CHILDCARE
ABUNDANT LIFE CHRISTIAN CENTRE DBA ABUNDANT LIFE CHRISTIAN - 1494 BANKS ROAD - MARGATE, FL 33063	59-1937119		258,047.	0.			CHILDCARE
ACADEMY FOR YOUNG LEARNERS, INC 18191 NW 68 AVE #101 HIALEAH, FL 33015	45-0553951		29,447.	0.			CHILDCARE
ACHEIVEMENT & REHABILITATION CENTERS INC. ARC BROWARD - 10250 NW 53 STREET - SUNRISE, FL 33351	59-0809623		169,538.	0.			CHILDCARE
ACHIEVERS' PRESCHOOL, LLC. 2901 WEST OAKLAND PARK BLVD. SUITE OAKLAND PARK, FL 33311	36-4724589		327,589.	0.			CHILDCARE
ADHERE ACADEMY, LLC. 905 SW 8TH AVE HALLANDALE, FL 33009	47-1169830		424,611.	0.			CHILDCARE
ADVANCED ACHIEVER'S ACADEMY PRESCHOOL - 2541 NW 12TH COURT - POMPANO BEACH, FL 33069	45-3545548		470,241.	0.			CHILDCARE
ADVANTAGE ACADEMY OF BROWARD, INC. DBA WEST BROWARD ACADEMY - 5281 COCONUT CREEK PARKWAY - MARGATE, FL 33063	26-2051963		133,375.	0.			CHILDCARE
ADVENTURE BAY LEARNING CORNER LLC 10141 CLEARY BLVD. PLANTATION, FL 33324	88-4243969		51,038.	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
AFTER HOURS CHILD CARE, CORP. 3721 SW 32ND COURT WEST PARK, FL 33023	20-4359842		97,093.	0.			CHILDCARE
AFTER SCH PROG AT HOLLYWOOD CENTRAL ELEM - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0915728		9,082.	0.			CHILDCARE
AFTER SCH PROG AT LAKE FOREST ELEM 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		76,896.	0.			CHILDCARE
AFTER SCH PROG AT MIRAMAR ELEMENTARY - 5700 HORIZONS LANE - MIRAMAR, FL 33063	65-0321678		63,342.	0.			CHILDCARE
AFTER SCH PROG AT PALMVIEW ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		132,042.	0.			CHILDCARE
AFTER SCH PROG AT WATKINS ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		53,120.	0.			CHILDCARE
AFTER SCH PROGRAM AT CYPRESS ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		83,794.	0.			CHILDCARE
AFTER SCHOOL PROGRAM SOUTH, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		167,283.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS SOUTH, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0915728		88,695.	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
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		166,698.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		57,880.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		50,818.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		174,826.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		206,624.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		110,997.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIONS LANES MARGATE, FL 33063	65-0321678		68,058.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0915728		139,915.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIONS LANES MARGATE, FL 33063	65-0321678		67,177.	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
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		105,167.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		112,699.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		65,861.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		32,440.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		166,651.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		140,374.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		75,973.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		74,396.	0.			CHILDCARE
AGAPE WORSHIP CENTER DBA SHOWERS OF BLESSINGS CHRISTIAN ACAD - 2230 NW 22NND STREET - FORT LAUDERDALE, FL 33311	65-0122675		403,179.	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
AGES AND STAGES LEARNING CENTER INC. - 2231 NW 5TH STREET - POMPANO BEACH, FL 33069	65-1049323		267,137.	0.			CHILDCARE
AIKA GROUP INC. DBA ABC LEARNING CENTER OF CORAL SPRINGS - 10623 W. ATLANIC BLVD. - CORAL SPRINGS, FL 33071	36-4903133		357,153.	0.			CHILDCARE
AJRN INC. DBA TIME TO CARE ACADEMY 6201 W ATLANTIC BLVD. MARGATE, FL 33063	22-3882825		1,157,701.	0.			CHILDCARE
ALAZHAR SCHOOL 7201 WEST MCNAB ROAD TAMARAC, FL 33321	65-0751725		290,544.	0.			CHILDCARE
ALISA AND ME FUN PLAY KIDS CLUB DBA PUSHKIN ACADEMY - 1007 N. DIXIE HWY - HALLANDALE, FL 33009	81-4902945		148,293.	0.			CHILDCARE
ALL MY CHILDREN ACADEMY I 2061 N DIXIE HIGHWAY POMPANO BEACH, FL 33060	65-0882418		793,983.	0.			CHILDCARE
ALL MY CHILDREN ACADEMY I & II, INC. DBA ALL MY CHILDREN ACA - 355 NW 3RD COURT - DEERFIELD BEACH, FL 33441	65-0882418		1,192,397.	0.			CHILDCARE
ALL SAINTS CATHOLIC SCHOOL 10900 WEST OAKLAND PARK BLVD. SUNRISE, FL 33351	65-0861388		198,209.	0.			CHILDCARE
ALL SAINTS LUTHERAN CHURCH TAMARAC DBA ALL SAINTS LUTHERAN - 7875 WEST MCNAB ROAD - TAMARAC, FL 33321	59-1497296		254,075.	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
ALL SPORTS OF PINE ISLAND, LLC 7081 NORTH PINE ISLAND ROAD TAMARAC, FL 33351	46-3085955		718,620.	0.			CHILDCARE
ALL STARS CHILD DEVELOPMENT CENTER 9044 NW 25TH STREET DORAL, FL 33172	20-0852901		9,614.	0.			CHILDCARE
ALPHA BETA CHILDREN'S ACADEMY, INC. - 2474 NORTH STATE ROAD 7 - MARGATE, FL 33063	84-2363926		337,181.	0.			CHILDCARE
ALTERNATE EDUCATIONAL SYSTEMS, INC. DBA RANDAZZO SCHOOL - 10540 LA REINA ROAD - DELRAY BEACH, FL 33446	65-0467147		185,143.	0.			CHILDCARE
AMBERWOOD ACADEMY 4939 NORTH UNIVERSITY DRIVE LAUDERHILL, FL 33351	26-1735254		654,834.	0.			CHILDCARE
AMERIBELGE CENTER FOR EDUCATION, INC. - 733 NW 2ND AVE. - FORT LAUDERDALE, FL 33311	45-3868364		33,464.	0.			CHILDCARE
AMERICA'S LITTLE LEADERS ACADEMY 2570 NW 152ND TER. OPA-LOCKA, FL 33054	45-4228547		10,049.	0.			CHILDCARE
AN ADVENTURE BEGINS, INC. 2427 TAFT STREET HOLLYWOOD, FL 33020	46-1601099		193,575.	0.			CHILDCARE
ANDY BEAR WORKSHOP, LLC. DBA ANDY BEAR EARLY LEARNING CENTER - 11500 WILES ROAD - CORAL SPRINGS, FL 33078	83-1364291		118,157.	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
ANGELA SABRINA BELL DBA BELL'S FAMILY CHILDCARE - 470 NW 30TH AVE - FORT LAUDERDALE, FL 33311	86-2685608		29,769.	0.			CHILDCARE
ANN STORCK CENTER, INC. 1790 SW 43RD WAY FORT LAUDERDALE, FL 33317	59-2171081		46,298.	0.			CHILDCARE
ANNUNCIATION CATHOLIC SCHOOL 3751 SW 39TH STREET WEST PARK, FL 33023	59-1292773		74,466.	0.			CHILDCARE
APPLE TREE MONTESSORI INC. 6301 SW 160TH AVE SOUTHWEST RANCHES, FL 33331	82-2034184		438,675.	0.			CHILDCARE
APPLESEEDS PERFORMING ARTS ACADEMY 382 NW 14TH STREET POMPANO BEACH, FL 33060	83-4322679		440,271.	0.			CHILDCARE
ARK CHRISTIAN PRESCHOOL, INC. 343-345 NE 33RD STREET OAKLAND PARK, FL 33334	47-4253150		147,343.	0.			CHILDCARE
ARR INVESTMENTS, INC. DBA PINES PREP ACADEMY - 2600 E. JACKSON STREET - ORLANDO, FL 32803	59-3366790		451,782.	0.			CHILDCARE
ARR INVESTMENTS, INC. DBA PLANTATION PREP ACADEMY - 11300 WEST BROWARD BLVD. - PLANTATION, FL 33325	59-3366790		303,928.	0.			CHILDCARE
ARTEC ACADEMY CORP. 772 EAST HALLANDALE BEACH BLVD. HALLANDALE, FL 33009	45-4776249		189,915.	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
ARTEC ACADEMY PRESCHOOL, LLC 750 EAST HALLANDALE BEACH BLVD. HALLANDALE, FL 33009	82-2588317		135,442.	0.			CHILDCARE
ATLANTIC MONTESSORI ACADEMY 2550 SOUTH FLAMINGO ROAD DAVIE, FL 33325	47-3488453		492,613.	0.			CHILDCARE
AVRAHAM BARASH DBA CHABAD OUTREACH CENTER OF EMERALD HILLS - 3250 STIRLING ROAD - HOLLYWOOD, FL 33021	20-0505441		247,927.	0.			CHILDCARE
BABY BOOMERS INTERNATIONAL PRESCHOOL DBA BB INTERNATIONAL - 1735 EAST ATLANTIC BLVD. - POMPANO BEACH, FL 33060	26-1863765		378,217.	0.			CHILDCARE
BABY'S CASTLE 14400 NE 6TH AVE NORTH MIAMI, FL 33161	20-0644327		11,660.	0.			CHILDCARE
BABYVILLE PRESCHOOL LEARNING CENTER II - 5811 W. COMMERCIAL BLVD. - TAMARAC, FL 33319	84-4629590		425,451.	0.			CHILDCARE
BALDEO ENTERPRISES, INC. DBA HALLANDALE ACADEMY - 15 NW 5TH AVE - HALLANDALE, FL 33009	65-0653626		452,321.	0.			CHILDCARE
BALDWIN ACADEMY EAST, INC. DBA BALDWIN ACADEMY II - 2540 NW 21ST STREET - FORT LAUDERDALE, FL 33311	65-0703860		586,979.	0.			CHILDCARE
BALDWIN ACADEMY EAST, INC. DBA BALDWIN ACADEMY III - 1161 SW 30TH AVE. - FORT LAUDERDALE, FL 33312	65-0703860		423,249.	0.			CHILDCARE

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BATIA DAYAN ENTERPRISES DBA LEARN AND SMILE PRESCHOOL - 4233 GRIFFIN ROAD - FORT LAUDERDALE, FL 33314	56-2588777		594,483.	0.			CHILDCARE
BEACHSIDE MONTESSORI SCHOOL, INC. 1512 E ATLANTIC BLVD. POMPANO BEACH, FL 33060	47-1619784		145,871.	0.			CHILDCARE
BEACON HILL CENTER, INC. DBA BEACON HILL PREPARATORY SCHOOL - 18001 NW 22ND AVE - MIAMI GARDENS, FL 33056	59-0898209		82,555.	0.			CHILDCARE
BEACON HILL SCHOOL, INC. 7600 DAVIE ROAD EXTENSION HOLLYWOOD, FL 33024	59-1691679		317,110.	0.			CHILDCARE
BEE CREATIVE LIBRARY 4009 WEST HALLANDALE BEACH BLVD. WEST PARK, FL 33023	46-1273014		421,079.	0.			CHILDCARE
BENJAMIN ACADEMY 2 DBA KIDZ VILLAGE PRESCHOOL - 4365 NORTH UNIVERSITY DRIVE - SUNRISE, FL 33351	85-3787251		276,272.	0.			CHILDCARE
BENJAMIN ACADEMY, INC. 5812 TAFT STREET HOLLYWOOD, FL 33021	45-4487561		431,461.	0.			CHILDCARE
BETHEL WORSHIP CENTER OF FORT LAUDERDALE DBA BETHEL CHRISTIA - 6060 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	59-2559875		173,688.	0.			CHILDCARE
BETHEL WORSHIP CENTER OF FORT LAUDERDALE, INC. DBA BETHEL - 6060 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	59-2559875		15,151.	0.			CHILDCARE

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BETHELL, LYDIA DBA AMBASSADOR KIDS HOUSE - 240 SW 29TH AVENUE - FORT LAUDERDALE, FL 33312	82-2277657		23,640.	0.			CHILDCARE
BETHLEHEM PRESCHOOL, INC. 6045 KIMBERLY BLVD. NORTH LAUDERDALE, FL 33068	20-3224393		766,393.	0.			CHILDCARE
BEVERLY T ANGELOTTI DBA CREATIVE BEGINNINGS OF HOLLYWOOD - 2919 VAN BUREN STREET - HOLLYWOOD, FL 33020	65-0351066		399,049.	0.			CHILDCARE
BEYOND SPECTRUM ACADEMY, LLC. 10395 NW 41ST STREET, SUITE 140-150 DORAL, FL 33178	83-1161189		5,149.	0.			CHILDCARE
BIG BLUE MARBLE, LLC. 145 EAST MAGNOLIA AVE. SUITE 208 AUBURN, AL 36830	30-0999742		971,806.	0.			CHILDCARE
B'NAI AVIV, INC. DBA B'NAI AVIV EARLY CHILDHOOD EDUCATION - 1410 INDIAN TRACE - WESTON, FL 33326	65-0096470		158,636.	0.			CHILDCARE
BOATWRIGHT FAMILY DAYCARE CENTER, INC. - 1431 NW 31ST AVE. SUITE 6-11 - FORT LAUDERDALE, FL 33312	65-1086465		580,604.	0.			CHILDCARE
BRIGHT BEGINNINGS PRESCHOOL AND AFTERSCHOOL, INC. - 2500 NE 14TH STREET CAUSEWAY - POMPANO BEACH, FL 33062	88-1769113		203,435.	0.			CHILDCARE
BRIGHT BEGINNINGS PRESCHOOL, INC 1955 EAST OAKLAND PARK BLVD. OAKLAND PARK, FL 33306	61-1929931		279,360.	0.			CHILDCARE

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BRIGHT HORIZONS CHILDRENS CENTERS LLC DBA DISCOVERY PRESCHOO - 5601 REGENCY LAKES BLVD. - COCONUT CREEK, FL 33073	04-2949680		607,695.	0.			CHILDCARE
BRIGHT HORIZONS CHILDRENS CENTERS LLC DBA J.M. FAMILY CENTER - 640 JIM MORAN BLVD - DEERFIELD BEACH, FL 33442	04-2949680		229,745.	0.			CHILDCARE
BRIGHT HORIZONS CHILDREN'S CENTERS LLC DBA KID ZONE AT AMERI - 1500 NW 136TH AVE - SUNRISE, FL 33323	04-2949680		23,640.	0.			CHILDCARE
BRIGHT KIDS BILINGUAL PRESCHOOL 3801 NORTH UNIVERSITY DRIVE SUITE 4 SUNRISE, FL 33351	47-2203545		524,991.	0.			CHILDCARE
BRIGHT MINDS INTERNATIONAL, LLC DBA BRIGHT MINDS INTERNATION - 7150 WEST MCNAB ROAD - TAMARAC, FL 33321	26-2634397		455,766.	0.			CHILDCARE
BRIGHT MINDS LLC DBA BRIGHT MINDS ACADEMY - 2000 NE 39TH STREET - LIGHTHOUSE POINT, FL 33064	35-2728401		129,307.	0.			CHILDCARE
BROWARD CHILDREN'S CENTER, INC. 200 SE 19TH AVE. POMPANO BEACH, FL 33060	59-1378244		19,811.	0.			CHILDCARE
BROWARD CHILDREN'S CENTER, INC. 25 SE 20TH AVE. POMPANO BEACH, FL 33060	59-1378244		74,057.	0.			CHILDCARE
BROWARD SCHOOL INVESTMENT DBA OXFORD ACADEMY AT SUNRISE - 4682 NW 103RD AVE. - SUNRISE, FL 33351	26-4531386		602,365.	0.			CHILDCARE

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BRUCKNER EDUCATION, LLC DBA PRIMROSE SCHOOL OF COOPER CITY - 8447 SHERIDAN STREET - COOPER CITY, FL 33024	82-2073064		497,880.	0.			CHILDCARE
BUILDING BLOCKS 11500 DBA BUILDING BLOCKS LEARNING CENTER - 11500 WILES ROAD - CORAL SPRINGS, FL 33076	88-3809795		411,627.	0.			CHILDCARE
BUILDING KNOWLEDGE LLC DBA HARVARD ACADEMY, LLC - 8955 NW 50TH ST. - SUNRISE, FL 33351	82-2708949		571,175.	0.			CHILDCARE
BUILDING TOOLS LEARNING CENTER, INC. - 4121 NW 191ST STREET - MIAMI GARDENS, FL 33055	45-4585360		8,378.	0.			CHILDCARE
BUTTONS AND BOWS ACADEMY, INC. 963 SW 71ST AVE. NORTH LAUDERDALE, FL 33068	36-4691828		452,236.	0.			CHILDCARE
BUTTONS AND BOWS PROFESSIONAL DAY CARE, INC. - 5650 STIRLING ROAD - HOLLYWOOD, FL 33021	65-0131894		958,309.	0.			CHILDCARE
CALVARY CHAPEL CHURCH 1708 N 60TH AVE. HOLLYWOOD, FL 33021	65-0879835		356,399.	0.			CHILDCARE
CAMILLE FAMIGHETTI DBA CAMILLE'S FAMILY HOME DAYCARE - 4718 HARRISON STREET - HOLLYWOOD, FL 33021	75-3171457		29,491.	0.			CHILDCARE
CAMM EDUCATIONAL ENTERPRISES, INC. DBA NEW RIVER CHILD CARE - 120 NW 7TH AVE - FORT LAUDERDALE, FL 33311	65-0387741		503,373.	0.			CHILDCARE

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CARE & SHARE LEARNING ACADEMY, LLC. - 5336 NORTH UNIVERSITY DRIVE - LAUDERHILL, FL 33351	46-2933732		580,342.	0.			CHILDCARE
CARE AND SHARE UXBRIDGE CHRISTIAN ACADEMY DBA CARE AND SHARE - 3260 NORTH ANDREWS AVE. - OAKLAND PARK, FL 33309	20-8469852		416,013.	0.			CHILDCARE
CARMEN RODRIGUEZ DBA SUNSHINE DAYCARE - 22 NE 1ST AVE - HALLANDALE, FL 33009	81-0748504		305,647.	0.			CHILDCARE
CAROUSEL KIDS ACADEMY, LLC. DBA SMART GENERATION ACADEMY - 4610 NW 9TH COURT - PLANTATION, FL 33317	82-0845186		544,143.	0.			CHILDCARE
CARVER RANCHES DAYCARE CENTER AND KINDERGARTEN, INC. - 2201 SW 42ND AVE - WEST PARK, FL 33023	59-1220068		470,925.	0.			CHILDCARE
CASSANDRA MCCORMICK MCCLOUD DBA MCCLOUD TEMPLE CHRISTIAN ACA - 3141 WEST ATLANTIC BLVD. - POMPANO BEACH, FL 33069	35-2456125		811,164.	0.			CHILDCARE
CASUAL EDUCATION LLC DBA A CHILDREN'S CAROUSEL - 1051 SHOTGUN ROAD - SUNRISE, FL 33326	88-1174216		133,703.	0.			CHILDCARE
CATHEDRAL OF PENTECOST DBA PINE ISLAND MONTESSORI - 5499 SW 82ND AVE - DAVIE, FL 33328	59-2209885		309,632.	0.			CHILDCARE
CCS 2425 LLC DBA LITTLE CRAYONS PRESCHOOL - 2425 NW 19TH STREET - FORT LAUDERDALE, FL 33311	87-1938781		201,236.	0.			CHILDCARE

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CCS INVESTMENTS OF TAMARAC, LLC DBA LITTLE CRAYONS PRESCHOOL - 5100 WEST COMMERCIAL BLVD. SUITE 1-2 - TAMARAC, FL 33319	83-0685959		310,894.	0.			CHILDCARE
CECILIA BERMUNDEZ DBA AMAZING ACHIEVERS ACADEMY LLC - 6247 COUNTY LINE ROAD - MIRAMAR, FL 33023	82-2651511		482,659.	0.			CHILDCARE
CENTRAL PRESCHOOL ACADEMY 4515 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	85-3599917		233,370.	0.			CHILDCARE
CHABAD LUBAVITCH OF GREATER FORT LAUDERDALE DBA SHALOM PRES - 3518 NORTH OCEAN BLVD. - FORT LAUDERDALE, FL 33308	65-0581185		96,540.	0.			CHILDCARE
CHABAD OF GREATER FORT LAUDERDALE DBA THE EMERY & MIMI GREEN - 6700 NW 44TH STREET - LAUDERHILL, FL 33319	65-0984543		219,977.	0.			CHILDCARE
CHABAD OF PARKLAND PRESCHOOL OF THE ARTS - 7170 LOXAHATCHEE ROAD - PARKLAND, FL 33067	65-0946383		123,246.	0.			CHILDCARE
CHABAD SYNAGOGUE DBA THE CHAI CENTER FOR JEWISH LIFE, INC. - 5761 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	46-4126349		211,074.	0.			CHILDCARE
CHARE, INC. DBA CHILDREN'S WORLD OF MARGATE - 319 SOUTH STATE ROAD 7 - MARGATE, FL 33068	59-2196145		732,322.	0.			CHILDCARE
CHARMAINE SILVAS-PRICE DBA THE STEM FACTORY ACADEMY OF EXCEL - 1048 FOSTER ROAD - HALLANDALE BEACH, FL 33020	87-4586956		217,320.	0.			CHILDCARE

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CHILDLIFE EARLY CHILDHOOD EDUCATION CENTER - 300 N 24TH AVE - HOLLYWOOD, FL 33020	65-0542254		262,188.	0.			CHILDCARE
CHILDREN IN THE SPIRIT CHRISTIAN SCHOOL - 1500 NW 3RD AVE - POMPANO BEACH, FL 33060	58-2685529		82,566.	0.			CHILDCARE
CHILDREN IN THE SPIRIT, INC. DBA CHILDREN IN THE SPIRIT CHRI - 1500 NW 3RD AVE - POMPANO BEACH, FL 33060	06-1757566		1,549,692.	0.			CHILDCARE
CHILDTIME CHILDCARE, INC. DBA CHILDTIME LEARNING CENTER - 8169 NORTH PINE ISLAND ROAD - TAMARAC, FL 33321	36-2616190		533,424.	0.			CHILDCARE
CHRIST CHILDREN ACADEMY, INC. 2900 NW 183RD STREET MIAMI GARDENS, FL 33056	65-0895275		9,657.	0.			CHILDCARE
CHRIST CHURCH PRESCHOOL DBA CHRIST CHURCH - 10021 WEST SAMPLE ROAD - CORAL SPRINGS, FL 33065	59-1381047		240,649.	0.			CHILDCARE
CHRISTOPHER, BRITTANY DBA BEE CREATIVE LEARNING CENTER, LLC - 510 LONG ISLAND AVE. - FORT LAUDERDALE, FL 33312	84-2916611		69,706.	0.			CHILDCARE
CITY OF HALLANDALE BEACH 400 S. FEDERAL HIGHWAY HALLANDALE BEACH, FL 33009	59-6000333		62,477.	0.			CHILDCARE
CITY OF HOLLYWOOD FLORIDA PO BOX 229045 HOLLYWOOD, FL 33020	59-6000338		24,120.	0.			CHILDCARE

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CITY OF HOLLYWOOD FLORIDA PO BOX 229045 HOLLYWOOD, FL 33020	59-6000338		14,400.	0.			CHILDCARE
CITY OF HOLLYWOOD FLORIDA PO BOX 229045 HOLLYWOOD, FL 33020	59-6000338		21,240.	0.			CHILDCARE
CITY OF HOLLYWOOD FLORIDA PO BOX 229045 HOLLYWOOD, FL 33020	59-6000338		20,880.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT FAIRW - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		329,224.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SILVE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		314,005.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SILVE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		142,110.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SUNSE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		363,417.	0.			CHILDCARE
CITY OF OAKLAND PARK 3650 NE 12TH AVE OAKLAND PARK, FL 33334	59-6000391		35,355.	0.			CHILDCARE
CITY OF PEMBORKE PINES 601 CITY CENTER WAY PEMBROKE PINES, FL 33025	59-0908106		603,265.	0.			CHILDCARE

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CITY OF PEMBROKE PINES 1600 SW 184TH AVE PEMBROKE PINES, FL 33029	59-0908106		570,861.	0.			CHILDCARE
CITY OF WILTON MANORS DBA WILTON MANORS AFTER SCHOOL BASH - 2020 WILTON DRIVE - WILTON MANORS, FL 33305	59-6002386		37,847.	0.			CHILDCARE
CLEVER KIDS LEARN PLAY LODGE, LLC 1400 NW 3RD AVE POMPANO BEACH, FL 33060	83-2866056		37,389.	0.			CHILDCARE
CLEVER OAKS MONTESSORI SCHOOL 8250 PETERS ROAD PLANTATION, FL 33324	82-4882393		357,134.	0.			CHILDCARE
COCONUT CREEK ACADEMY 4931 COCONUT CREEK PARKWAY COCONUT CREEK, FL 33063	30-0536875		380,551.	0.			CHILDCARE
COCONUT CREEK EDUCATIONAL CENTERS, DBA ALPHABETLAND MARGATE - 2851 NORTH STATE ROAD 7 - MARGATE, FL 33063	65-0305155		46,023.	0.			CHILDCARE
COCONUT CREEK SCHOOLS, LLC DBA KLA SCHOOL OF COCONUT CREEK - 6310 N STATE ROAD 7 - COCONUT CREEK, FL 33073	81-2381105		382,170.	0.			CHILDCARE
COMMUNITY BIBLE CHURCH OF DANIA BEACH, INC. DBA THE ACADEMY - 4650 SW 30TH AAVE. - FORT LAUDERDALE, FL 33312	65-1131101		118,103.	0.			CHILDCARE
COMMUNITY CHURCH IN PLANTATION, INC. DBA PLANTATION COMMUNIT - 6501 WEST BROWARD BLVD. - PLANTATION, FL 33317	59-1897679		196,137.	0.			CHILDCARE

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COMMUNITY CHURCH OF GOD OF FORT LAUDERDALE - 1300 NW 19TH COURT - FORT LAUDERDALE, FL 33311	65-0119470		201,484.	0.			CHILDCARE
COMMUNITY DEVELOPMENT IMAGINATION STATION, INC. DBA FANTASY - 6460 WEST ATLANTIC BLVD. - MARGATE, FL 33063	20-5827554		766,268.	0.			CHILDCARE
CONEER'S LEARNING CENTER, LLC. 411 EAST COMMERCIAL BLVD. OAKLAND PARK, FL 33334	46-2273227		139,964.	0.			CHILDCARE
CONGREGATION LEVI YITZCHOK LUBAVITCH INC. DBA CHAI TOTS PRES - 1295 E. HALLANDALE BEACH BLVD. - HALLANDALE, FL 33009	59-2796353		408,870.	0.			CHILDCARE
CORAL BAPTIST CHURCH DBA GLADES CHRISTIAN ACADEMY PRESCHOOL - 410 LAKEVIEW DRIVE - CORAL SPRINGS, FL 33071	59-2441363		417,731.	0.			CHILDCARE
CORAL RIDGE CHRISTIAN ACADEMY, INC. - 1901 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33071	82-1039054		335,061.	0.			CHILDCARE
CORAL RIDGE PRESBYTERIAN CHURCH, INC. DBA WESTMINISTER ACADE - 5601 NORTH FEDERAL HIGHWAY - FORT LAUDERDALE, FL 33308	59-1026547		119,186.	0.			CHILDCARE
CORAL SPRINGS CHILDCARE PARTNERS LLC DBA THE LEARNING EXPERI - 4161 TURTLE CREEK DRIVE - CORAL SPRINGS, FL 33067	27-3495871		995,037.	0.			CHILDCARE
CORAL SPRINGS HEBREW CONGREGATION DBA TEMPLE BETH ORR - 2151 RIVERSIDE DRIVE - CORAL SPRINGS, FL 33071	59-1648723		353,385.	0.			CHILDCARE

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CORAL SPRINGS PRESCHOOL, LLC 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	82-4026362		1,080,594.	0.			CHILDCARE
CORNERSTONE PRESCHOOL HOLLYWOOD 6020 FUNSTON STREET HOLLYWOOD, FL 33023	88-2999139		32,237.	0.			CHILDCARE
CORNERSTONE PRESCHOOL, LLC. 153 NW 12TH STREET POMPANO BEACH, FL 33060	45-5605293		573,323.	0.			CHILDCARE
COVERED BY GRACE INC DBA STEM CHRISTIAN ACADEMY - 3255 NW 94TH AVE #9697 - CORAL SPRINGS, FL 33075	32-0679102		209,598.	0.			CHILDCARE
CRAFT LEARNING CENTER LLC 4000 NORTH STATE ROAD 7 # 106 LAUDERDALE LAKES, FL 33319	84-2713511		151,355.	0.			CHILDCARE
CRAFT LEARNING CENTER LLC DBA GREATER HORIZONS ACADEMY - 5750 WEST OAKLAND PARK BLVD - LAUDERHILL, FL 33312	81-4657092		83,295.	0.			CHILDCARE
CREATIVE SPROUTS, INC. DBA CORAL SPRINGS MONTESSORI SCHOOL - 10154 WEST SAMPLE ROAD - CORAL SPRINGS, FL 33065	47-3034174		347,289.	0.			CHILDCARE
CREUZA LEGG 1812 NORTH 45TH AVE. HOLLYWOOD, FL 33021	59-0867991		36,775.	0.			CHILDCARE
CUTTING, ASHLEY DBA WEST PARK EARLY LEARNING CENTER, LLC. - 801 EAST OAKLAND PARK BLVD. - OAKLAND PARK, FL 33334	82-3334103		175,706.	0.			CHILDCARE

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CYNTHIA AND JU-NICA'S PRE-SCHOOL, INC. - 1081 NW 24TH AVE - POMPAÑO BEACH, FL 33069	65-0774465		14,337.	0.			CHILDCARE
DANIA 6 INVESTMENT DBA CREATIVE MINDS ACADEMY - 9168 WILES RD - CORAL SPRINGS, FL 33067	82-3221176		11,943.	0.			CHILDCARE
DART EDUCATION, LLC DBA THE GODDARD SCHOOL OF PARKLAND - 7827 NORTH UNIVERSITY DRIVE - PARKLAND, FL 33067	84-5004048		503,040.	0.			CHILDCARE
DAVIE ACADEMY, INC. 3337 NORTH UNIVERSITY DRIVE HOLLYWOOD, FL 33024	86-3240780		627,875.	0.			CHILDCARE
DAVIE CHRISTIAN ACADEMY, INC. 6590 SW 39TH STREET DAVIE, FL 33314	06-1674794		160,675.	0.			CHILDCARE
DAVIE PRESCHOOL, LLC 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	88-1806661		399,422.	0.			CHILDCARE
DAYSIE MORDAN DBA ROSALPHANIE CHILD CARE 1, INC. - 2570 NW 139TH STREET - OPA-LOCKA, FL 33054	84-1939508		16,062.	0.			CHILDCARE
DCALZADILLA ENTERPRISES, INC. DBA BUILDING BLOCKS LEARNING - 4800 W. HILLSBORO BLVD. # A4 - COCONUT CREEK, FL 33073	81-2357806		374,560.	0.			CHILDCARE
DEBART ENTERPRISE. LLC DBA KINDER CLUES ACADEMY - 11880 WEST STATE ROAD 84 - DAVIE, FL 33325	81-4845973		329,618.	0.			CHILDCARE

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DELMAR MULTI-CULTURAL ARTS ACADEMY DBA DELMAR ARTS ACADEMY - 1400 NORTH FEDERAL HIGHWAY - FORT LAUDERDALE, FL 33304	27-4548961		233,568.	0.			CHILDCARE
DELMAR MULTI-CULTURAL ARTS ACADEMY INC DBA DELMAR ARTS ACADE - 1409 NW 6TH STREET - FORT LAUDERDALE, FL 33311	27-4548961		172,640.	0.			CHILDCARE
DENISE PRICE DBA LOVE TO LEARN ACADEMY INC. - 2051 NW 27TH LANE - FORT LAUDERDALE, FL 33311	82-3087745		163,050.	0.			CHILDCARE
DILLARD PARK DAY CARE CENTER DBA DILLARD PARK 5 STAR ACD - 2333-37 NW 13TH COURT - FORT LAUDERDALE, FL 33311	65-0000140		506,372.	0.			CHILDCARE
DLAEN, LLC DBA LEARNING FIRST ACADEMY - 3643 ESTATE OAK CIRCLE - FORT LAUDERDALE, FL 33312	85-2777374		627,062.	0.			CHILDCARE
DONNA BURKE DBA KIDS IN MOTION INC. - 11246 WILES RD. - CORAL SPRINGS, FL 33076	65-0226349		789,180.	0.			CHILDCARE
DWSA INC. DBA LEARNING TOWN PRESCHOOL - 7341 DAVIE RD EXT - HOLLYWOOD, FL 33024	88-3325538		232,953.	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		413,699.	0.			CHILDCARE
EARLY CHILDHOOD PROFESSIONAL SERVICES, INC. DBA BETHANY CHIL - 4400 NW 183RD STREET - MIAMI GARDENS, FL 33055	65-0842609		9,066.	0.			CHILDCARE

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EARLY LEARNING ACADEMY OF DAVIE, INC. - 7747 DAVIE ROAD EXTENSION - DAVIE, FL 33024	45-3192953		737,193.	0.			CHILDCARE
EARLY LEARNING ACADEMY OF PEMBROKE PINES, INC. - 11284 PINES BLVD., BAY 308 - PEMBROKE PINES, FL 33026	27-0159412		674,297.	0.			CHILDCARE
ECOKIDS, LLC. 10387 ROYAL PALM BLVD. CORAL SPRINGS, FL 33065	46-4118761		399,769.	0.			CHILDCARE
EDUCATINAL WORLD LEARNING CENTER, INC. - 16470 NW 59TH AVE. - MIAMI LAKES, FL 33014	26-1999813		39,899.	0.			CHILDCARE
EDUCATION FIRST, INC. DBA FIRST STEPS INTERNATIONAL ACADEMY - 2803 EXECUTIVE PARK DRIVE - WESTON, FL 33331	94-3350801		525,268.	0.			CHILDCARE
EDUCATION FIRST, INC. DBA PINES WEST ACADEMY - 17191 PINES BLVD - PEMBROKE PINES, FL 33027	94-3350801		428,690.	0.			CHILDCARE
EEMAC, INC. DBA NOB HILL ACADEMY 6763 STIRLING ROAD DAVIE, FL 33314	27-0050066		1,113,554.	0.			CHILDCARE
EEMAC, INC. DBA NOB HILL ACADEMY II - 12213 PEMBROKE ROAD - PEMBROKE PINES, FL 33025	65-1000541		1,096,690.	0.			CHILDCARE
EEMMAC, INC. DBA NOB HILL ACADEMY 10125 SUNSET STRIP SUNRISE, FL 33322	26-1543919		625,510.	0.			CHILDCARE

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EH & ASSOCIATES, INC. DBA JUST FOR KIDS DAYCARE & PRESCHOOL - 5608 TAFT STREET - HOLLYWOOD, FL 33021	65-0702888		408,896.	0.			CHILDCARE
ELAINE BAYNARD DBA BAYNARD FAMILY CHILD CARE, INC. - 601 NW 33RD AVE - FORT LAUDERDALE, FL 33311	65-0957499		147,772.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF HOLLY - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2274286		41,928.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF MARGAT - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2275539		1,168,106.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF PLANTA - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2282815		1,240,444.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF SUNRIS - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2283045		1,153,746.	0.			CHILDCARE
ELITE SCHOLARS LEARNING CENTER 215 S. BISCAYNE RIVER DR. MIAMI, FL 33169	47-2618169		9,607.	0.			CHILDCARE
EPWORTH UNITED METHODIST PRESCHOOL 7651 JOHNSON STREET HOLLYWOOD, FL 33024	59-1161138		342,804.	0.			CHILDCARE
ES CREATIVE II OPCO LLC DBA CREATIVE CHILD LEARNING CENTERII - 9675 WESTVIEW DRIVE - CORAL SPRINGS, FL 33076	47-5115340		822,766.	0.			CHILDCARE

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ES CREATIVE OPCO II, LLC DBA CREATIVE CHILD LEARNING CENTER - 150 WESTON ROAD - SUNRISE, FL 33326	47-5115340		732,820.	0.			CHILDCARE
ES CREATIVE OPCO, LLC DBA CREATIVE CHILD LEARNING CENTER III - 1305 SW 101ST ROAD - DAVIE, FL 33324	47-4852634		1,282,296.	0.			CHILDCARE
EXCEL KIDS ACADEMY, INC. 17700 NW 27TH AVE MIAMI GARDENS, FL 33056	20-5558430		53,312.	0.			CHILDCARE
EXPANSION CHURCH CORP. DBA NEW GENERATION EARLY LEARNING - 214 W. HALLANDALE BEACH BLVD. - HALLANDALE, FL 33009	20-4062063		267,710.	0.			CHILDCARE
EXPLORING MINDS LEARNING CENTER AT TURTLE RUN INC - 6301 W SAMPLE ROAD - CORAL SPRINGS, FL 33067	26-4457932		531,407.	0.			CHILDCARE
EXPRESSIONS OF LOVE ACADEMY OF EXCELLEN - 3400 NE 1ST AVE - POMPANO BEACH, FL 33064	46-5594612		450,677.	0.			CHILDCARE
FAMILY CENTER INTERNATIONAL CHILDCARE, LLC. - 960 SW 81ST TERR. - NORTH LAUDERDALE, FL 33068	82-3439435		660,617.	0.			CHILDCARE
FAMILY STYLE LEARNING CENTER 640 SW 27TH AVENUE FORT LAUDERDALE, FL 33312	26-3171014		1,199,248.	0.			CHILDCARE
FAMZ LLC DBA AVENTURA MONTESSORI SCHOOL - 123 SE 1ST AVE - HALLANDALE BEACH, FL 33009	65-0576252		96,017.	0.			CHILDCARE

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FIDELIS ANGELS NETWORK, INC. DBA EMERALD HILLS SCHOOL - 3270 STIRLING ROAD - HOLLYWOOD, FL 33021	45-5354878		289,570.	0.			CHILDCARE
FIDELIS VERITAS, LLC. DBA FIDELIS ACADEMY & PRESCHOOL - 1999 NW 9TH AVE. - FORT LAUDERDALE, FL 33311	47-2173678		151,510.	0.			CHILDCARE
FINTECH ACADEMY INCORPORATED 261 NORTH UNIVERSITY DRIVE, SUITE 5 PLANTATION, FL 33324	86-2449907		79,364.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF DAVIE COOPER CITY, INC. DBA WESTLAKE - 8950 STIRLING ROAD - COOPER CITY, FL 33024	59-1289834		93,260.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF FT LAUDERDALE - 301 E BROWARD BLVD. - FORT LAUDERDALE, FL 33301	59-0751914		264,181.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF SOUTHWEST BROWARD, INC. DBA FIRST - 2700 NORTH PALM AVE. - COOPER CITY, FL 33026	59-1618514		57,695.	0.			CHILDCARE
FIRST BAPTIST PRESCHOOL LEARNING CENTER - 138 NE 1ST STREET - POMPANO BEACH, FL 33060	59-0865948		272,230.	0.			CHILDCARE
FIRST CHRISTIAN PRESCH OF WILTON MANORS - 2733 NE 14 AVENUE - WILTON MANORS, FL 33334	47-2716584		227,886.	0.			CHILDCARE
FIRST CHURCH OF THE OPEN BIBLE DBA OPEN BIBLE PRE-SCHOOL 1 - 4767 NW 24TH COURT - LAUDERDALE LAKES, FL 33313	65-0126325		320,495.	0.			CHILDCARE

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FIRST CLASS KIDS ACADEMY DBA LEARNING LAND - 1465 S. CYPRESS ROAD - POMPANO BEACH, FL 33060	27-2350876		125,792.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH DBA HAPPYLAND DAY SCHOOL - 401 SE 15TH AVE - FORT LAUDERDALE, FL 33301	59-0725544		405,562.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH OF HOLLYWOOD DBA HOLLYWOOD LEARNIN - 3329 WILSON STREET - HOLLYWOOD, FL 33021	59-0624392		221,032.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH OF POMPANO BEACH, INC. DBA IMAGIN. - 2331 NE 26TH AVE. - POMPANO BEACH, FL 33062	59-0909674		258,442.	0.			CHILDCARE
FIRST PRESBYTERIAN LEARNING CENTER 1600 HOLLYWOOD BOULEVARD HOLLYWOOD, FL 33020	59-0624392		653,812.	0.			CHILDCARE
FIRST UNITED METHODIST CHURCH OF FORT LAUDERDALE - 101 SE 3RD AVE - FORT LAUDERDALE, FL 33301	59-1577754		362,332.	0.			CHILDCARE
FIRST UNITED METHODIST CHURCH PRSCH-8650 - 8650 W SAMPLE ROAD - CORAL SPRINGS, FL 33065	59-1509907		504,706.	0.			CHILDCARE
FLORA W GREEN FAMILY CHILD CARE 4404 NW 202 STREET MIAMI GARDENS, FL 33055	61-1703876		8,287.	0.			CHILDCARE
FLORENCE FULLER CHILD DEVELOPMENT CENTERS, INC. - 200 NE 14TH STREET - BOCA RATON, FL 33432	59-1312245		6,789.	0.			CHILDCARE

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FLORIDA CHILDCARE GROUP LLC DBA PRECIOUS YEARS CHRISTIAN - 11400 MIRAMAR PARKWAY - MIRAMAR, FL 33025	45-0582741		499,669.	0.			CHILDCARE
FLORIDA CONFERENCE ASSOCIATION OF SEVENTH DAY ADVENTISTS - 18900 NW 32 AVE - MIAMI GARDENS, FL 33056	59-1768621		10,473.	0.			CHILDCARE
FLORIDA FIRST ACADEMY CORPORATION 11715 SW 59TH COURT COOPER CITY, FL 33330	87-4714871		406,854.	0.			CHILDCARE
FOBBS, RASHUNDA 911 SW 31ST AVENUE FORT LAUDERDALE, FL 33312	59-0108060		106,051.	0.			CHILDCARE
FOR KIDS ONLY ACADEMY, INC. 4895 SOUTH STATE RD. 7 DAVIE, FL 33314	65-1145036		455,329.	0.			CHILDCARE
FOREVER KIDS ACADEMY 101 GRAND PALMS DRIVE PEMBROKE PINES, FL 33027	27-2775649		137,308.	0.			CHILDCARE
FORT LAUDERDALE PREPARATORY SCHOOL, INC. - 3275 W OAKLAND PARK BLVD. - FORT LAUDERDALE, FL 33311	59-2728364		293,725.	0.			CHILDCARE
FT LAUDERDALE ACADEMY LLC DBA MICHELLE'S INTERNATIONAL LEARN - 1800 CATHERDRAL DRIVE - MARGATE, FL 33063	87-3733761		352,054.	0.			CHILDCARE
FULL LIFE CHRISTIAN ACADEMY 6411 TAFT STREET HOLLYWOOD, FL 33024	47-4774532		138,162.	0.			CHILDCARE

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FUTURE GENERATION LEARNING CENTER 8523 PINES BLVD. PEMBROKE PINES, FL 33024	27-1370280		584,584.	0.			CHILDCARE
FUTURE KIDS AT MIAMI LAKES CORP 18600 NW 87TH AVE #111 HIALEAH, FL 33015	83-3406284		31,957.	0.			CHILDCARE
FUTURE KIDS AT SUNRISE CORP 10651 W. OAKLAND PARK BLVD. SUNRISE, FL 33351	85-2633763		1,326,400.	0.			CHILDCARE
GALAXY FINANCE CORP. DBA ANDOVER ACADEMY - 8501 CLEARY BLVD. - PLANTATION, FL 33324	65-0296359		424,608.	0.			CHILDCARE
GARDEN OF THE LIGHT ACADEMY, INC. 1171 NE 149TH STREET MIAMI, FL 33161	65-1142863		31,000.	0.			CHILDCARE
GATEWAY CHURCH, INC. DBA GATEWAY CHRISTIAN ACADEMY - 2130 NW 26TH STREET - FORT LAUDERDALE, FL 33311	59-2508633		427,971.	0.			CHILDCARE
GENTLE HUGZ PRESCHOOL AND CC, LLC 2861 NW 9TH STREET POMPANO BEACH, FL 33069	46-3030357		494,439.	0.			CHILDCARE
GERMAN-AMERICAN SCHOOL OF FT. LAUDERDALE - 4200 N 65TH AVE - DAVIE, FL 33024	20-4282473		109,203.	0.			CHILDCARE
GEROLLE NOEL DBA BRIGHT ANGELS ACADEMY PRESCHOOL LLC - 4007 SW 19TH STREET - WEST PARK, FL 33023	83-4312178		98,407.	0.			CHILDCARE

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GET SMART PRESCHOOL, LLC. 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	87-1732237		674,219.	0.			CHILDCARE
GETHSEMANE MISSIONARY BAPTIST CHURCH DBA GETHSEMANE CHILD - 5201 SW 18TH STREET - WEST PARK, FL 33023	80-0667758		193,183.	0.			CHILDCARE
GHADA BAHLAWAN DBA BELLA B. MONTESSORI SCHOOL - 5760 SHERIDAN STREET - HOLLYWOOD, FL 33021	85-3023375		169,550.	0.			CHILDCARE
GHM LEARNING OF MIRAMAR, LLC. DBA THE LEARNING EXPERIENCE OF - 12280 MIRAMAR BLVD., SUITE 5 - MIRAMAR, FL 33025	85-0772665		118,092.	0.			CHILDCARE
GIANT STEPS ACADEMY 1050 NW 18TH DRIVE POMPAÑO BEACH, FL 33069	20-5196615		659,315.	0.			CHILDCARE
GLADYS M COOPER 4660 LONG KEY LANE COCONUT CREEK, FL 33073	26-7737191		22,565.	0.			CHILDCARE
GLOBAL AXIS 1912 INC DBA PANDA LITTLE ACADEMY - 3900 SW 40 AVENUE - WEST PARK, FL 33023	47-2783347		679,280.	0.			CHILDCARE
GLOBAL LEARNERS ACADEMY 6 SW 5TH AVE DANIA BEACH, FL 33004	82-5069746		536,246.	0.			CHILDCARE
GLORIA DEI LUTHERAN CHURCH, INC. 7601 SW 39TH STREET DAVIE, FL 33328	59-6534872		199,543.	0.			CHILDCARE

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GLORIA DOBY 2541 NW 11TH STREET POMPAÑO BEACH, FL 33069	26-7901980		35,344.	0.			CHILDCARE
GM LEARNING CENTERS LLC DBA PACESETTER ACADEMY - 252 SARATOGA BLVD E - ROYAL PALM BEACH, FL 33411	83-0863153		606,961.	0.			CHILDCARE
GMBG COMPANY LLC DBA AMERICAN EAGLE ACADEMY II - 3601 W. COMMERCIAL BLVD. SUITE 39 - NORTH LAUDERDALE, FL 33309	82-4875486		680,971.	0.			CHILDCARE
GOD'S LITTLE LAMBS, INC. 2351 NW 26TH STREET OAKLAND PARK, FL 33311	65-0948619		603,876.	0.			CHILDCARE
GOLD SEAL CHILD CARE MANAGEMENT DBA THE TODDLER CLUB - 3285 N. STATE RD 7 - MARGATE, FL 33063	81-0854013		1,025,851.	0.			CHILDCARE
GOODNAME CHILDCARE D/B/A A CHILDREN'S CAROUSEL - 1051 SHOTGUN ROAD - WESTON, FL 33326	81-2668589		42,105.	0.			CHILDCARE
GRAC, INC. DBA YOUNG MINDS LEARNING CENTER OF COCONUT CREEK - 6530 N. STATE ROAD7 - COCONUT CREEK, FL 33073	35-2280328		676,249.	0.			CHILDCARE
GRACE AND FAITH INTERNATIONAL ACADEMY INC DBA LEARN AND SMIL - 2835 MADISON STREET - HOLLYWOOD, FL 33020	27-2839475		58,568.	0.			CHILDCARE
GRACE BAPTIST CHURCH OF DEERFIELD BEACH, INC. DBA HIGHLANDS - 501 NE 48TH ST. - POMPAÑO BEACH, FL 33064	59-1108796		310,509.	0.			CHILDCARE

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GRACIAS A DIOS INC DBA CRAYONS CHRISTIAN SCHOOL - 11406 STATE ROAD 84 - DAVIE, FL 33325	20-8182132		1,087,860.	0.			CHILDCARE
GRANT, PHYLLIS DBA JD'S CHILD CARE, INC. - 7450 NW 42 STREET - LAUDERHILL, FL 33319	10-5524981		69,569.	0.			CHILDCARE
GRAVEN INTERNATIONAL GROUP INC DBA TINY PLANET - 16098 W STATE ROAD 84 - WESTON, FL 33326	47-2448052		451,839.	0.			CHILDCARE
GREATER BROWARD JEWISH CENTER INC. DBA TEMPLE BETH TORAH - 5700 NW 94TH AVE. - TAMARAC, FL 33321	59-1405955		141,627.	0.			CHILDCARE
GREATER HORIZONS ACADEMY 5750 OAKLAND PARK BLVD LAUDERHILL, FL 33313	81-4657092		463,778.	0.			CHILDCARE
GREATER LOVE FULL GOSPEL BAPTIST CHURCH, INC. - 18200 NW 22ND AVE - MIAMI GARDENS, FL 33056	65-0828166		19,682.	0.			CHILDCARE
GREEN CHILDREN'S HOUSE FOUNDATION INC - 307 NE 1 STREET - POMPANO BEACH, FL 33060	27-0580207		221,538.	0.			CHILDCARE
GREEN STARS INC 4021 PETERS ROAD PLANTATION, FL 33317	46-5255636		331,147.	0.			CHILDCARE
GREENWOOD, SADIA 4900 NW 17TH STREET LAUDERHILL, FL 33313	65-1031543		54,479.	0.			CHILDCARE

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GRIMM FAMILY ENTERPRISES DBA AVANDA ACADEMIC ALLIANCE - 4421 NW 59TH STREET - FORT LAUDERDALE, FL 33319	87-4178724		54,619.	0.			CHILDCARE
GUYTON, TAMMIE 650 SW 28 TERRACE FORT LAUDERDALE, FL 33312	26-4990054		66,680.	0.			CHILDCARE
GYAN D.H., LLC DBA A KIDS WORLD ACADEMY - 3750 NE 3RD AVE - DEERFIELD BEACH, FL 33064	74-3259605		423,061.	0.			CHILDCARE
HALLANDALE HOUSE OF LEARNING 124 NE 1ST AVENUE HALLANDALE, FL 33009	27-0382498		520,216.	0.			CHILDCARE
HAPPY FEET LEARNING ACADEMY, INC. 3301 NW 5TH TERR POMPANO BEACH, FL 33064	81-3932934		412,417.	0.			CHILDCARE
HAPPY TIMES DAY CARE AND LEARNING CENTER, LLC. - 5901 NW 176TH STREET, UNIT 7 & 8 - HIALEAH, FL 33015	47-3236129		11,272.	0.			CHILDCARE
HAPPY TIMES TOO DAY CARE AND LEARNING CENTER, LLC. - 17701 NW 57TH AVE - MIAMI GARDENS, FL 33055	83-4379773		51,180.	0.			CHILDCARE
HARRIETT HOLMES LARGE FAMILY CHILD CARE, INC. - 3510 NW 178TH STREET - MIAMI GARDENS, FL 33056	20-5916351		6,330.	0.			CHILDCARE
HARRIS, JUDITH 650 NW 23RD TERRACE POMPANO BEACH, FL 33069	27-1674448		56,376.	0.			CHILDCARE

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HAVEN OF MAJOR EXPECTATIONS PRESCHOOL INC DBA HOME PRESCHOOL - 6250 SW 8TH PL. - NORTH LAUDERDALE, FL 33068	83-2126152		300,179.	0.			CHILDCARE
HEAD START LEARNING CENTER LLC DBA GRACE CHRISTIAN PRESCH - 200 S STATE ROAD 7 - MARGATE, FL 33068	81-0921263		561,179.	0.			CHILDCARE
HEAD START PRESCHOOL 5A 8001 KIMBERLY BLVD. NORTH LAUDERDALE, FL 33068	82-4725486		517,434.	0.			CHILDCARE
HEADSTART PRESCHOOL II 8070 WEST MCNAB ROAD NORTH LAUDERDALE, FL 33068	27-1337809		1,421,845.	0.			CHILDCARE
HEBREW ACADEMY COMMUNITY SCHOOL 1500 N. STATE ROAD 7 MARGATE, FL 33063	65-1026989		297,168.	0.			CHILDCARE
HGE FIC E, LLC. DBA GUIDEPOST MONTESSORI AT HOLLYWOOD BEACH - 10 ORCHARD, SUITE 200 - LAKE FOREST, CA 92630	82-4400056		146,923.	0.			CHILDCARE
HI FIVE ACADEMY 5955 S. UNIVERSITY DRIVE DAVIE, FL 33328	47-4262924		386,571.	0.			CHILDCARE
HI TECH KIDZ KOLLEGE 560 E. MCNAB ROAD POMPANO BEACH, FL 33060	59-3815042		730,979.	0.			CHILDCARE
HIGH QUALITY EARLY LEARNING ACADEMY - 2830 SOMERSET DR APT 408N - LAUDERDALE LAKES, FL 33311	88-2804852		36,174.	0.			CHILDCARE

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HISPANIC UNITY OF FLORIDA DBA UNITY 4 KIDS - 5840 JOHNSON STREET - HOLLYWOOD, FL 33021	59-2230272		75,563.	0.			CHILDCARE
HOLLYWOOD HILLS UNITED METHODIST PRESCH - 400 N. 35TH AVENUE - HOLLYWOOD, FL 33021	59-0945942		311,727.	0.			CHILDCARE
HOLLYWOOD PLAYGROUP DBA THE NURTURY - 3201 GRIFFIN RD.BLDG 2, 1ST FLOOR - FORT LAUDERDALE, FL 33312	82-4090613		137,248.	0.			CHILDCARE
HOME AWAY FROM HOME PEMBROKE PINES, LLC - 713 WATERWAY DRIVE - NORTH PALM BEACH, FL 33408	85-0489875		539,425.	0.			CHILDCARE
I PLANET ACADEMY 10601 WILES ROAD CORAL SPRINGS, FL 33076	27-3533318		318,935.	0.			CHILDCARE
IDES'S LEARNING CENTER DBA WEE ONES OF HOLLYWOOD - 189 MORNINGSIDE DRIVE - MIAMI SPRINGS, FL 33166	20-0240157		1,434,116.	0.			CHILDCARE
ILEARN PREPARATORY, INC. 7381 NW 36TH STREET MIAMI, FL 33166	47-3190799		8,459.	0.			CHILDCARE
IMAGINE AT BROWARD INC DBA IMAGINE SCHOOL AT BROWARD - 9001 WESTVIEW DRIVE - CORAL SPRINGS, FL 33067	27-2883364		632,977.	0.			CHILDCARE
IMAGINE CHARTER SCHOOL AT WESTON 2500 GLADES CIRCLE WESTON, FL 33327	65-1125969		290,041.	0.			CHILDCARE

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IMK CHILDREN SERVICES INC 602 ANDERSON CIRCLE DEERFIELD BEACH, FL 33441	36-4819823		204,839.	0.			CHILDCARE
IN HIS HANDS FAMILY LEARNING CENTER INC - 1160 NW 41ST TERRACE - LAUDERHILL, FL 33313	81-0650164		137,809.	0.			CHILDCARE
INSIGHT GB INC. DBA KID CADODDLES ACADEMY - 4947 SHERIDAN STREET - HOLLYWOOD, FL 33021	30-0809179		752,506.	0.			CHILDCARE
ISHA PRESCHOOL LLC DBA THE LITTLE SEEDS PRESCHOOL - 5135 S. UNIVERSITY DRIVE - DAVIE, FL 33328	83-0612852		104,165.	0.			CHILDCARE
ISLAMIC FOUNDATION OF SOUTH FLORIDA - 5455 NW 108TH AVENUE - SUNRISE, FL 33351	35-0522362		108,386.	0.			CHILDCARE
ISMAIL & FAOSAT DANIA DBA DANIA 6 INVESTMENT INC. - 4089 WEST WHITEWATER AVE. - WESTON, FL 33332	82-3221176		345,985.	0.			CHILDCARE
ISP BROWARD, LLC. DBA MONTESSORI ACADEMY - 19200 PINES BLVD. - PEMBROKE PINES, FL 33029	83-3196229		902,788.	0.			CHILDCARE
IT'S A SMALL WORLD LEARNING CENTER II, INC. - 3100 NW 94TH STREET - MIAMI, FL 33147	65-0959731		45,212.	0.			CHILDCARE
ITSY BITSY KIDZ INC. 6801 WEST COMMERCIAL BLVD TAMARAC, FL 33319	81-4599001		457,408.	0.			CHILDCARE

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ITSY BITSY KIDZ 2 INC 6328 POWERLINE ROAD FORT LAUDERDALE, FL 33309	81-4708396		267,751.	0.			CHILDCARE
J & J CHILDCARE, INC. DBA CHILDREN'S WORLD SOUTH - 822 SW 27TH ST. - FORT LAUDERDALE, FL 33315	59-2740873		463,101.	0.			CHILDCARE
JACK & JILL CHILDREN'S CENTER, INC. - 1315 W. BROWARD BLVD. - FT. LAUDERDALE, FL 33324	59-0637870		2,009,896.	0.			CHILDCARE
JEDCO INC DBA SUMMIT QUESTA MONTESSORI SCHOOL - 5451 SW 64TH AVENUE - DAVIE, FL 33314	65-0247530		164,203.	0.			CHILDCARE
JENNIFER LEON DBA COUNTRY CLUB CHILDREN'S EDU. CENTER INC. - 18674 NW 67 AVE - MIAMI, FL 33015	46-3577571		74,261.	0.			CHILDCARE
JEWISH COMMUNITY CENTERS OF SOUTH BROWARD INC. DBA BAER FAMI - 5850 S. PINE ISLAND ROAD - DAVIE, FL 33328	59-2075982		263,937.	0.			CHILDCARE
JEWISH COMMUNITY CENTERS OF SOUTH BROWARD, INC. - 5850 S PINE ISLAND ROAD - DAVIE, FL 33328	59-2075982		1,006,542.	0.			CHILDCARE
JEWISH SCHOOL OF MIAMI 5100 SHERIDAN STREET HOLLYWOOD, FL 33021	81-3514481		110,432.	0.			CHILDCARE
JLP EDUCATION AND ATHLETICS DBA INSPIRING MINDS - 7147 N PINE ISLAND RD - TAMARAC, FL 33321	47-3457848		8,476.	0.			CHILDCARE

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JOHNSON GREEN, ANTOINETTE 1605 NW 7TH PLACE FORT LAUDERDALE, FL 33311	81-1750358		36,173.	0.			CHILDCARE
JOSE MARTI LEARNING CENTER DBA ABC DAYCARE AND PRESCHOOL - 990 W. 22ND STREET - HIALEAH, FL 33010	46-2077070		10,172.	0.			CHILDCARE
JOSIAHS CHRISTIAN ACADEMY 2 7779 W SUNRISE BLVD. PLANTATION, FL 33322	65-1289345		520,191.	0.			CHILDCARE
JUANA I. RODRIGUEZ LARGE FAMILY CHILD CARE HOME - 20002 N.W. 62 PLACE - MIAMI, FL 33015	58-3269131		25,406.	0.			CHILDCARE
JULES TINY TREASURES LEARNING CENTER - 2465 STIRLING ROAD - FORT LAUDERDALE, FL 33312	30-0673338		377,375.	0.			CHILDCARE
K.C. KIDDIE CARE II 2818 NW 169TH TERR. MIAMI, FL 33056	84-1767397		14,411.	0.			CHILDCARE
KAYANN BAUGH DBA EXCELSIOR ARTZ PREPARATORY SCHOOL - 8197-13 N. UNIVERSITY DRIVE - TAMARAC, FL 33321	65-0690255		67,307.	0.			CHILDCARE
KCM KIDZ DBA MARGATE CHRISTIAN ACADEMY - 10246 NW 53RD COURT - CORAL SPRINGS, FL 33076	85-1442683		583,248.	0.			CHILDCARE
KELLY CLARK DBA EDUCATION STATION PRESCHOOL - 2458 NORTH FEDERAL HIGHWAY - LIGHTHOUSE POINT, FL 33064	57-1223759		460,068.	0.			CHILDCARE

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KESLEY, INC. DBA KIDDIE CORNER ACADEMY - 7640 NW 186TH STREET - HIALEAH, FL 33015	65-0764626		64,671.	0.			CHILDCARE
KHAILA MONTESSORI ACADEMY 9500 DUNHILL DRIVE MIRAMAR, FL 33025	46-1277419		9,681.	0.			CHILDCARE
KIA CREATIVE MINDS PRESCHOOL, LLC 191 EAST COMMERCIAL BLVD. OAKLAND PARK, FL 33334	83-1377548		816,146.	0.			CHILDCARE
KIDDIE ACADEMY OF PLANTATION, LLC. DBA KIDDIE ACADEMY OF PLA - 9621 W. BROWARD BLVD. - PLANTATION, FL 33324	45-2118781		472,722.	0.			CHILDCARE
KIDDIE CARE BROWARD, INC. 3269 W. BROWARD BLVD. LAUDERHILL, FL 33313	84-3711711		636,455.	0.			CHILDCARE
KIDDIE CARE INC. 5801 NW 19TH ST. LAUDERHILL, FL 33313	30-1007224		740,821.	0.			CHILDCARE
KIDDIE CITY EARLY EDUCATION CENTER, INC. - 1780 N UNIVERSITY DRIVE - PEMBROKE PINES, FL 33024	27-2391328		521,019.	0.			CHILDCARE
KIDDIE CORNER PRESCHOOL INC. DBA EARLY YEARS ACADEMY - 17790 NW 78TH AVE. - HIALEAH, FL 33015	65-0866403		25,630.	0.			CHILDCARE
KIDDIE RIDGE ACADEMY 7077 W BROWARD BOULEVARD PLANTATION, FL 33317	65-1103363		413,305.	0.			CHILDCARE

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KIDDY LAND PRE-SCHOOL AND DAY CARE, INC. - 331 NE 25TH STREET - POMPANO BEACH, FL 33064	65-0688543		895,258.	0.			CHILDCARE
KIDS HAVEN ACADEMY SUNRISE 3816 N. UNIVERSITY DRIVE SUNRISE, FL 33351	85-1990797		252,832.	0.			CHILDCARE
KID'S HAVEN ACADEMY, INC 18373 NW 27TH AVE. SUITE B MIAMI GARDENS, FL 33056	74-3063611		24,115.	0.			CHILDCARE
KIDS IN DISTRESS INC 819 NE 26 STREET WILTON MANORS, FL 33305	59-1927289		717,520.	0.			CHILDCARE
KIDS IN MOTION LEARNING CENTER, INC. - 906 N 62 AVENUE - HOLLYWOOD, FL 33024	65-0603420		323,275.	0.			CHILDCARE
KID'S KINGDOM CHILD CARE CENTER 318 SW 5TH AVE DELRAY BEACH, FL 33444	83-1485241		186,325.	0.			CHILDCARE
KIDS MANOR DAY CARE DBA NOB HILL ACADEMY SUNRISE - 3477 HIATUS ROAD - SUNRISE, FL 33351	65-0881403		926,655.	0.			CHILDCARE
KID'S PARADISE 7700 NORTH STATE ROAD 7 COCONUT CREEK, FL 33073	65-0790960		71,107.	0.			CHILDCARE
KID'S PLAY TOWN, INC. 5006 NORTH FEDERAL HIGHWAY LIGHTHOUSE POINT, FL 33064	65-1118922		202,705.	0.			CHILDCARE

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KIDS TOWN ACADEMY 3890 N ANDREWS AVENUE OAKLAND PARK, FL 33309	47-2738782		649,755.	0.			CHILDCARE
KIDS UNIVERSITY PRESCHOOL II 2800 W. 84TH STREET # 13 HIALEAH, FL 33018	65-0964313		15,504.	0.			CHILDCARE
KIDS WORLD INTERNATIONAL ACADEMY 5949 STIRLING ROAD DAVIE, FL 33314	46-5504664		716,554.	0.			CHILDCARE
KIDSTOWN ACADEMY II 2030 NW 49 AVE LAUDERHILL, FL 33313	81-3001434		374,196.	0.			CHILDCARE
KIDSTOWN EARLY LEARNING CENTER, INC. - 2027 NE 18TH ST., UNIT 1 - FORT LAUDERDALE, FL 33305	27-5030302		388,340.	0.			CHILDCARE
KIM AND SCHILL LLC DBA KIDDIE ACADEMY - 8722 NW 47TH DRIVE - CORAL SPRINGS, FL 33067	83-3013655		864,078.	0.			CHILDCARE
KINDER CLUES 2 LLC DBA ADVENTURE TEK - 10141 CLEARY BLVD. - PLANTATION, FL 33324	47-4294215		42,920.	0.			CHILDCARE
KINDER FOR US LLC DBA KIDS IN ACTION, LLC. - 433 NW 41ST STREET - OAKLAND PARK, FL 33309	20-0066430		700,563.	0.			CHILDCARE
KINDER VILLAGE ACADEMY 10000 JOHNSON STREET PEMBROKE PINES, FL 33024	47-1984204		559,032.	0.			CHILDCARE

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KINDERWORLD PRE-SCHOOL CENTER II INC - 2799 NW 55 AVENUE - LAUDERHILL, FL 33313	59-2839976		2,107,983.	0.			CHILDCARE
KINDERWORLD PRESCHOOL CENTER, INC. 1521 NW 47TH AVE LAUDERHILL, FL 33313	59-2153421		1,134,312.	0.			CHILDCARE
KOINONIA WORSHIP CENTER & VILLAGE, INC. DBA MIMI'S LEARNING - 4900 W. HALLANDALE BEACH BLVD., BUILDING A - PEMBROKE PARK, FL 33023	59-2229918		209,478.	0.			CHILDCARE
KRADLE TO KINDERGARTEN INC 2500 N STATE ROAD 7 LAUDERDALE LAKES, FL 33313	27-3121867		844,236.	0.			CHILDCARE
KRADLE TO KINDERGARTEN PRESCHOOL II, INC. - 2500 N. STATE ROAD 7 - LAUDERDALE LAKES, FL 33313	47-1823602		704,990.	0.			CHILDCARE
KREATIVE KIDZ LEARNING CENTER 3620 NW 39TH STREET LAUDERDALE LAKES, FL 33309	80-0895512		474,239.	0.			CHILDCARE
KUEHG CORP. DBA CAMBRIDGE SCHOOLS PO BOX 741282 LOS ANGELES, CA 90074	47-4478313		662,581.	0.			CHILDCARE
KUEHG CORP. DBA CAMBRIDGE SCHOOLS PO BOX 741282 LOS ANGELES, CA 99074	47-4478313		364,883.	0.			CHILDCARE
KUEHG CORP. DBA CAMBRIDGE SCHOOLS PO BOX 741282 LOS ANGELES, CA 90074	47-4478313		639,577.	0.			CHILDCARE

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KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		685,400.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		844,466.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		682,357.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		425,481.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		659,230.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		1,078,611.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE LEARNING CENTERS LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		925,924.	0.			CHILDCARE
LA FUENTE, PEGGY DBA FOUNDATION MONTESSORI, LLC. - 9470 NW 24TH ST. - SUNRISE, FL 33322	83-0848426		52,170.	0.			CHILDCARE
LA PETITE ACADEMY 1900 NORTH DOUGLAS ROAD PEMBROKE PINES, FL 33024	43-1243221		536,827.	0.			CHILDCARE

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LA PETITE ACADEMY 2610 SOUTH DOUGLAS ROAD MIRAMAR, FL 33025	43-1243221		535,250.	0.			CHILDCARE
LA PETITE ACADEMY 3228 HOLIDAY SPRINGS BLVD MARGATE, FL 33063	43-1243221		553,567.	0.			CHILDCARE
LA PETITE ACADEMY 12151 SW 14TH STREET PEMBROKE PINES, FL 33025	43-1243221		512,923.	0.			CHILDCARE
LA PETITE ACADEMY DBA THREE VILLAGE MONTESSORI SCHOOL - 1400 INDIAN TRACE - WESTON, FL 33326	43-1243221		223,926.	0.			CHILDCARE
LA PETITE ACADEMY DEERFIELD BCH 280 - 280 NORTHWEST 45 AVENUE - DEERFIELD BEACH, FL 33442	43-1243221		693,560.	0.			CHILDCARE
LA PETITE ACADEMY MARGATE ATL 6750 6750 W ATLANTIC BOULEVARD MARGATE, FL 33063	43-1243221		391,745.	0.			CHILDCARE
LA PETITE LEADERSHIP DBA KIDS IN ACTION II - 4651 N DIXIE HIGHWAY - FORT LAUDERDALE, FL 33334	26-1568086		625,280.	0.			CHILDCARE
LADYBIRD CORAL SPRINGS, LLC. DBA LADYBIRD ACADEMY OF CORAL - 5700 CREEKSIDE DRIVE - CORAL SPRINGS, FL 33067	46-0903676		778,588.	0.			CHILDCARE
LAUDERHILL SEVENTH DAY ADVENTIST CHURCH INC. - 1173 NW 40TH AVENUE - LAUDERHILL, FL 33313	46-4362881		211,894.	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
LAWANDA DENISE HENDERSON DBA TAYLOR'S TOTS PRESCHOOL, INC. - 321-323 SW 27TH AVE. - FORT LAUDERDALE, FL 33312	81-2289769		283,993.	0.			CHILDCARE
LEAD AHEAD CENTER DBA LEAP AHEAD LEARNING CENTER - 1100 SW 24TH AVE - DEERFIELD BEACH, FL 33442	81-4329085		1,206,435.	0.			CHILDCARE
LEARN AND SMILE TUTORING CENTER, LLC. DBA LEARN AND SMILE AC - 4233 GRIFFIN ROAD - FORT LAUDERDALE, FL 33314	86-1384675		242,887.	0.			CHILDCARE
LEARNING CITY ACADEMY III 1890 NW 122 TERR PEMBROKE PINES, FL 33026	81-1771972		388,647.	0.			CHILDCARE
LEARNING CITY ACADEMY IV 2203 SW 2ND ST. POMPANO BEACH, FL 33069	81-2371462		656,632.	0.			CHILDCARE
LEARNING CITY ACADEMY V, LLC. 5594 SAMPLE ROAD MARGATE, FL 33073	82-3202477		642,465.	0.			CHILDCARE
LEARNING CITY ACADEMY WEST 2100 N FLAMINGO ROAD PEMBROKE PINES, FL 33028	81-1771972		753,413.	0.			CHILDCARE
LEARNING CITY ACADEMY, INC. 7336 WEST ATLANTIC BLVD. MARGATE, FL 33063	46-2427497		579,282.	0.			CHILDCARE
LEARNING CITY ACADMY X, LLC 2100 NORTH FLAMINGO ROAD PEMBROKE PINES, FL 33028	85-2410048		803,489.	0.			CHILDCARE

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LEARNING CORNER PRESCHOOL ACADEMY, INC. - 1003 SE 1ST AVE - HALLANDALE BEACH, FL 33009	47-1225973		584,506.	0.			CHILDCARE
LEARNING IN MOTION ACADEMY 6820 NW 70 AVENUE TAMARAC, FL 33321	46-5544992		390,011.	0.			CHILDCARE
LEARNING IN MOTION PRESCHOOL 10945 STIRLING ROAD COOPER CITY, FL 33328	26-2996934		359,970.	0.			CHILDCARE
LEARNING SCOPE ACADEMY 867 N NOB HILL ROAD PLANTATION, FL 33324	46-2873141		484,334.	0.			CHILDCARE
LEARNING STAR CHRISTIAN ACADEMY, LLC. - 12101 NW 2ND DRIVE - CORAL SPRINGS, FL 33071	82-2067376		359,716.	0.			CHILDCARE
LEARNING TOGETHER ACADEMY 5350 W. ATLANTIC BLVD. MARGATE, FL 33063	32-0210301		332,359.	0.			CHILDCARE
LIGHTHOUSE POINT PRESCHOOL, INC. 3850 N. FEDERAL HIGHWAY LIGHTHOUSE POINT, FL 33064	81-3107960		879,447.	0.			CHILDCARE
LILLIAN'S FAMILY CHILDCARE HOME INC. DNA JORDAN FAMILY DAY - 1280 NW 181ST ST - MIAMI, FL 33169	20-2397151		6,042.	0.			CHILDCARE
LINDA'S KIDS GARDEN CORP. 26 NW 8TH AVENUE HALLANDALE, FL 33009	20-0235673		226,072.	0.			CHILDCARE

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LISSETTE RODRIGUEZ-DIAZ DBA WORLD OF KIDS ACADEMY, LLC - 8130 NW 56TH STREET - DORAL, FL 33166	27-3171132		15,652.	0.			CHILDCARE
LITTLE ACORN CHILDREN'S CENTER, INC. - 1406 CHATEAU PARK DRIVE - LAUDERDALE MANORS, FL 33311	59-1922884		618,099.	0.			CHILDCARE
LITTLE ARTIST PRESCHOOL INC DBA TINY BLOCKS PRESCHOOL - 5925 LYONS ROAD - COCONUT CREEK, FL 33073	06-1692960		260,162.	0.			CHILDCARE
LITTLE BEAR & FRIENDS, INC. 6546 S. FLAMINGO ROAD #248 COOPER CITY, FL 33330	65-0855701		199,053.	0.			CHILDCARE
LITTLE BETHELITES PRESCHOOL AND CHILDCAR - 3401 WEST OAKLAND PARK BLVD - LAUDERDALE LAKES, FL 33311	56-2514167		328,948.	0.			CHILDCARE
LITTLE CHURCH BY THE WAYSIDE FOR JESUS, INC. - 2500 NW 14TH ST., BUILDING B - FORT LAUDERDALE, FL 33311	59-2218789		86,657.	0.			CHILDCARE
LITTLE DOLPHINS DAYCARE II, INC. 1046 NE 215TH STREET MIAMI, FL 33179	81-3336469		63,648.	0.			CHILDCARE
LITTLE GIANTS ACADEMY 2, INC. 8197 N. UNIVERSITY DR. SUITE 13 TAMARAC, FL 33321	83-2513779		923,507.	0.			CHILDCARE
LITTLE GIANTS ACADEMY INC 2710 VAN BUREN STREET HOLLYWOOD, FL 33020	81-2500158		426,389.	0.			CHILDCARE

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LITTLE HEROES LEARNING CENTER OF DORAL, INC. - 9320 NW 41ST STREET - DORAL, FL 33178	77-0660483		6,369.	0.			CHILDCARE
LITTLE LEARNERS 3036 GRIFFIN ROAD DANIA BEACH, FL 33312	38-3842337		448,716.	0.			CHILDCARE
LITTLE MASTERS CHILD CARE CENTER 2701 NORTH STATE ROAD 7 FORT LAUDERDALE, FL 33313	45-0642808		1,237,344.	0.			CHILDCARE
LITTLE MASTERS PREPARATORY SCHOOL, LLC - 2990 NW 43RD AVE - LAUDERDALE LAKES, FL 33313	83-2980972		173,924.	0.			CHILDCARE
LITTLE ME PRESCHOOL INC. 17300 PINES BLVD PEMBROKE PINES BLVD., FL 33029	65-0590010		1,000,159.	0.			CHILDCARE
LITTLE ONES IN THE MEADOWS 4107 HOLLYWOOD BLVD. HOLLYWOOD, FL 33021	26-0857154		168,780.	0.			CHILDCARE
LITTLE PALMS CHILD ENRICHMENT CENTER - 1016 NE 17TH STREET - FORT LAUDERDALE, FL 33305	46-5558121		596,876.	0.			CHILDCARE
LITTLE SCHOOLHOUSE INC THE 808 NE 3RD AVENUE FORT LAUDERDALE, FL 33304	59-1220813		197,847.	0.			CHILDCARE
LITTLE STARZ ACADEMY, LLC. 19713 NW 37TH AVE MIAMI GARDENS, FL 33056	46-4909103		59,582.	0.			CHILDCARE

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LITTLE TIGERS OF MIAMI GARDENS 16101 NW 57TH AVENUE MIAMI GARDENS, FL 33014	81-1715558		69,978.	0.			CHILDCARE
LITTLE TOWER CHRISTIAN ACADEMY 7800 NW 39 STREET SUNRISE, FL 33351	65-0958428		167,981.	0.			CHILDCARE
LITTLE TREASURES ACADEMY 101 SE 11TH AVE. POMPANO BEACH, FL 33060	82-4515388		280,680.	0.			CHILDCARE
LITTLE VILLAGE PRESCHOOL II, LLC. 8747 NW 57TH STREET TAMARAC, FL 33351	86-2138946		471,829.	0.			CHILDCARE
LITTLE VILLAGE PRESCHOOL, LLC. 420 NW 66TH AVE MARGATE, FL 33063	47-3106843		636,397.	0.			CHILDCARE
LOTS OF LOVE DAYCARE DBA LOTS OF LOVE EARLY LEARNING CENTER - 740 EAST MCNAB ROAD - POMPAN BEACH, FL 33060	26-4705477		35,929.	0.			CHILDCARE
LOVE N CARE PRESCHOOL 4848 SW 61ST AVENUE DAVIE, FL 33314	76-0754701		82,138.	0.			CHILDCARE
LTSA, LLC. DBA LITTLE SUNSHINE ACADEMY - 1200 SE 6TH AVE. - DEERFIELD BEACH, FL 33441	45-4147314		378,873.	0.			CHILDCARE
LYCEE FRANCO AMERICAIN INTERNATIONAL SCH - 8900 STIRLING ROAD - COOPER CITY, FL 33024	75-3121451		238,327.	0.			CHILDCARE

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MAIMONIDES-SHALOM ACADEMY, INC. DBA BRAUSER MAIMONIDES ACAD - 5300 SW 40TH AVE. - FORT LAUDERDALE, FL 33314	65-0213879		393,733.	0.			CHILDCARE
MARCAM CONSULTING LLC DBA JUMPSTART CHILD ENRICHMENT CENTER - 5765 NW 151TH STREET - MIAMI LAKES, FL 33014	27-1634222		31,010.	0.			CHILDCARE
MARGARET GREGOIRE DBA TINA MARIE CHILDCARE - 4992 NW 48TH AVE - COCONUT CREEK, FL 33073	10-3626795		22,400.	0.			CHILDCARE
MARIA HELEN FERNANDEZ DBA CHILDREN'S WORLD SOUTH OF DAVIE - 6700 GRIFFIN ROAD - DAVIE, FL 33314	82-2111962		479,497.	0.			CHILDCARE
MARY HELP OF CHRISTIAN CATHOLIC SCHOOL - 6000 NORTH UNIVERSITY DRIVE - PARKLAND, FL 33067	38-3652505		176,915.	0.			CHILDCARE
MASTER MINDS ACADEMY PRESCHOOL, INC. - 7540 SOUTHGATE BLVD - NORTH LAUDERDALE, FL 33068	47-5403089		931,501.	0.			CHILDCARE
MELIAH CLARK DBA ADVANCED ACHIEVER'S ACADEMY PRESCHOOL LLC - 2541 NW 12TH COURT - POMPANO BEACH, FL 33069	45-3545548		6,532.	0.			CHILDCARE
MEMORIAL HEALTHCARE SYSTEM DBA MEMORIAL REGIONAL CHILD CARE - 1850 N. PARK ROAD - HOLLYWOOD, FL 33021	59-6014973		110,034.	0.			CHILDCARE
MERRELL UNITED METHODIST PRESCHOOL 3900 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	59-1099703		283,425.	0.			CHILDCARE

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MI & RI EVERGLADES ACADEMY DBA EVERGLADES ACADEMY - 6941 SW 196 AVENUE - PEMBROKE PINES, FL 33332	46-5215285		291,569.	0.			CHILDCARE
MICKEY MINI MIRACLES ACADEMY 21343 NW 2 AVENUE MIAMI, FL 33169	46-2260100		87,162.	0.			CHILDCARE
MILLENNIUM LEADERSHIP CHRISTIAN ACADEMY, INC. - 6144 NW 66TH WAY - PARKLAND, FL 33067	42-1754399		53,906.	0.			CHILDCARE
MILLY'S LITTLE SCHOLARS, LLC. 1150 NW 13TH STREET, APT. 164C BOCA RATON, FL 33486	87-4723638		173,024.	0.			CHILDCARE
MINISTERIO CASA DE ORACION DBA CHRISTIAN CREATIVE LEARNING C - 20151 NW 67TH AVE - HIALEAH, FL 33015	59-2320561		7,676.	0.			CHILDCARE
MIRAFLORES ACADEMY LLC DBA OLD POMPANO PRESCHOOL - 900 NE 5TH STREET - POMPANO BEACH, FL 33060	46-2192844		379,556.	0.			CHILDCARE
MIRAMAR UNITED METHODIST CHURCH, INC. - 2507 UTOPIA DRIVE - MIARAMAR, FL 33023	59-1149968		532,273.	0.			CHILDCARE
MLJ PRESCHOOLS DBA HEAD START PRESCHOOL - 6001 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	20-3754173		1,363,130.	0.			CHILDCARE
MLV PRESCHOOL, LLC. DBA THE GENIUS KIDS ACADEMY - 111 NE 3RD STREET - HALLANDALE, FL 33009	27-1605521		298,109.	0.			CHILDCARE

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MONICA MONROY DBA HAPPY SUNRISE 10 SW 63RD TERR. PEMBROKE PINES, FL 33023	45-2474727		58,739.	0.			CHILDCARE
MONTESSORI IN MIAMI GARDENS LLC DBA MIAMI GARDENS MONTESSORI - 18690 NW 2ND AVE - MIAMI GARDENS, FL 33169	84-2544271		12,680.	0.			CHILDCARE
MONTESSORI IVY LEAGUE 282 SOUTH FLAMINGO ROAD PEMBROKE PINES, FL 33027	27-2810489		289,907.	0.			CHILDCARE
MONTESSORI OF FLORIDA 2 LLC DBA DEVELOPMENTAL PRESCHOOL - 11401 W. BROWARD BLVD. - PLANTATION, FL 33325	83-1207224		88,361.	0.			CHILDCARE
MONTESSORI OF FLORIDA, LLC DBA MONTESSORI INSTITUTE OF BROWA - 12425 ORANGE DRIVE - DAVIE, FL 33330	83-0375983		248,106.	0.			CHILDCARE
MONTGOMERY, SHALONDA/BEAUTIFUL CREATIONS - 5200 NW 22ND COURT - LAUDERHILL, FL 33313	71-0974598		139,491.	0.			CHILDCARE
MOOREHOUSE ACADEMY P.O. BOX 260266 PEMBROKE PINES, FL 33026	27-0945098		596,841.	0.			CHILDCARE
MORENO, YOLANDA DBA YOLI KIDS CHILD CARE INC. - 1901 SW 87TH AVE. - NORTH LAUDERDALE, FL 33068	27-2098098		50,947.	0.			CHILDCARE
MOTHER OF OUR REDEEMER SCHOOL 8445 NW 186TH ST HIALEAH, FL 33015	54-2138553		8,967.	0.			CHILDCARE

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MOUNT BETHEL CHRISTIAN ACADEMY 901 NW 11TH AVE FORT LAUDERDALE, FL 33311	82-4027281		123,516.	0.			CHILDCARE
MY HAPPY HOUSE DAYCARE, CORP. 4231-4235 WEST 16TH AVE. HIALEAH, FL 33012	05-0524174		9,270.	0.			CHILDCARE
MY LITTLE FAMILY LEARNING CENTER LLC. - 18433 PINES BLVD. - PEMBROKE PINES, FL 33029	35-2663497		297,365.	0.			CHILDCARE
MY LITTLE HOUSE PRESCHOOL 1807 N 68TH AVE HOLLYWOOD, FL 33024	47-4617116		289,139.	0.			CHILDCARE
MY LITTLE SCHOOL ACADEMY CORP. 5855 NW 171ST STREET, UNIT 22 MIAMI, FL 33015	26-2541390		66,346.	0.			CHILDCARE
MY LITTLE WORLD LLC DBA ATLANTIC PRIVATE PRESCHOOL - 8303 WEST ATLANTIC BLVD STE 1 - CORAL SPRINGS, FL 33071	81-3298791		760,565.	0.			CHILDCARE
NAEEMAH CODRINGTON DBA GLOWBAL KIDS ACADEMY, INC. - 211 SW 28TH TER - FORT LAUDERDALE, FL 33312	85-3572708		52,715.	0.			CHILDCARE
NANA'S PRE SCH LRN CTR AND DAYCARE LLC - 704 E. HALLANDALE BEACH - HALLANDALE, FL 33009	20-2810368		131,425.	0.			CHILDCARE
NEIGHBORHOOD LEARNING CENTER DBA ABC LEARNING PREP - 18239 PINES BLVD - PEMBROKE PINES, FL 33029	81-2445971		698,236.	0.			CHILDCARE

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NER YITZCHAK OF HIGHLAND LAKES INC DBA KIDS FOREVER LEARNING - 1725 DAVIE BLVD - FORT LAUDERDALE, FL 33312	65-0711993		715,104.	0.			CHILDCARE
NESABRA LLC DBA THE GODDARD SCHOOL OF MIRAMAR - 12172 MIRAMAR PARKWAY - MIRAMAR, FL 33025	30-0491422		561,026.	0.			CHILDCARE
NETIVE EZRA CORP. DBA NETIVE EZRA CHILDCARE - 414 S. DIXIE HIGHWAY - HALLANDALE, FL 33312	14-1852262		88,876.	0.			CHILDCARE
NEW ADVENTURES EARLY LEARNING CENTER - 4500 WEST SAMPLE ROAD - COCONUT CREEK, FL 33073	65-1178059		397,635.	0.			CHILDCARE
NEW BEGIN. CHRIST. ACAD. III 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	65-0852906		112,404.	0.			CHILDCARE
NEW BEGIN. CHRIST. ACAD. IV 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	65-0852906		527,251.	0.			CHILDCARE
NEW BEGINNINGS ACADEMY DBA NEW BEGINNINGS UNITY ACADEMY - 1500 NW 11 STREET - FORT LAUDERDALE, FL 33311	30-0221478		205,311.	0.			CHILDCARE
NEW GENERATION LEARNING CENTER, INC. - 3601 NW 4TH STREET - FORT LAUDERDALE, FL 33311	65-0640875		520,425.	0.			CHILDCARE
NEW GENERATION MONTESSORI CHILD ACAD - 251 SW 6TH STREET - POMPANO BEACH, FL 33060	46-3838822		161,511.	0.			CHILDCARE

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NEW GENERATION MONTESSORI FLL, LLC 450 NW 5TH COURT FORT LAUDERDALE, FL 33311	88-1406279		38,833.	0.			CHILDCARE
NEW HOPE COMMUNITY CHURCH DBA NEW HOPE CHRISTIAN SCHOOL - 6400 NW 31ST AVE. - FORT LAUDERDLAE, FL 33309	59-6141923		536,943.	0.			CHILDCARE
NEW HOPE SDA LEARNING CENTER 545 E. CAMPUS CIRCLE FORT LAUDERDALE, FL 33312	65-0896182		147,457.	0.			CHILDCARE
NEW HORIZON LEARNING CENTER 5741 SOUTH FLAMINGO ROAD SOUTHWEST RANCHES, FL 33330	59-2262143		189,219.	0.			CHILDCARE
NEW LIFE ASSEMBLY OF GOD DBA KIDS OF PROMISE PRESCHOOL - 7885 PINES BOULEVARD - PEMBROKE PINES, FL 33024	65-0324845		104,141.	0.			CHILDCARE
NEW LIFE CHILD CARE AND EDUCATIONAL CENTER - 4440 WEST OAKLAND PARK BLVD. - LAUDERDALE LAKES, FL 33313	65-1114762		193,864.	0.			CHILDCARE
NEXT GENERATION ACADEMY OF HOLLYWOOD INC - 2910 JACKSON STREET - HOLLYWOOD, FL 33020	47-1214308		431,325.	0.			CHILDCARE
NICKY MCCRAY DBA REACH2SUCCEED INC. - 8901 N.W 80TH DRIVE - TAMARAC, FL 33321	82-3993917		73,563.	0.			CHILDCARE
NO. LAUDERDALE EDUCATIONAL CENTERS INC AT MANATEE BAY - 5700 HORIZON LANE - MARGATE, FL 33063	65-0194573		114,551.	0.			CHILDCARE

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NORTH LAUDERDALE CHILDREN'S ACADEMY - 1051 SW 80TH AVE. - NORTH LAUDERDALE, FL 33068	83-0781648		569,995.	0.			CHILDCARE
NORTH LAUDERDALE EDUCATIONAL CENTERS, INC. - 5700 HORIZON LANE - MARGATE, FL 33063	65-0194573		72,047.	0.			CHILDCARE
NOWTECH ACADEMY, INC. 10030 SW 8TH STREET PEMBROKE PINES, FL 33025	46-5508668		35,039.	0.			CHILDCARE
NOWTECH KIDS ACADEMY LLC DBA NOWTECH ACADEMY OF PEMBROKE PIN - 1500 SOUTH HIATUS ROAD, SUITE 11 - PEMBROKE PINES, FL 33025	88-0889094		589,858.	0.			CHILDCARE
NUR-UL-ISLAM ACADEMY, INC. 10600 SW 59TH STREET COOPER CITY, FL 33328	65-0720377		280,263.	0.			CHILDCARE
NYLA'S WORLD LLC DBA MONTESSORI PRESCHOOL - 748 RIVERSIDE DRIVE - CORAL SPRINGS, FL 33071	82-1408875		355,718.	0.			CHILDCARE
OAKLAND PARK ACADEMY 870 NW 34TH STREET OAKLAND PARK, FL 33309	47-1108515		555,294.	0.			CHILDCARE
OAKLAND PRESCHOOL INC. DBA OAKLAND ACADEMY - 8250 W. OAKLAND PARK BLVD. - SUNRISE, FL 33351	82-3162611		945,440.	0.			CHILDCARE
ONE WORLD PRESCHOOLS 132A SE 11TH AVE. POMPANO BEACH, FL 33060	38-4051421		603,116.	0.			CHILDCARE

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ONLY 4 KIDZ INC. DBA FOR KIDS ONLY ACADEMY II - 6882 STIRLING ROAD - DAVIE, FL 33024	82-3373020		198,232.	0.			CHILDCARE
ONLY FOR KIDS, INC. DBA ABC SCHOOL 2116 GARFIELD ST. HOLLYWOOD, FL 33020	26-4316519		25,800.	0.			CHILDCARE
OPEN VALLEY AT PEMBROKE PINES 20170 PINES BLVD. SUITE 201 PEMBROKE PINES, FL 33029	14-1842264		327,361.	0.			CHILDCARE
OPEN VALLEY INVESTMENTS DBA OPEN VALLEY ACADEMY - 12578 PINES BOULEVARD - PEMBROKE PINES, FL 33027	54-2134004		496,093.	0.			CHILDCARE
ORANGE LEARNING CENTER DBA KLA SCHOOL OF PEMBROKE PINES - 18055 NW 8TH STREET - PEMBROKE PINES, FL 33029	27-2298846		400,526.	0.			CHILDCARE
OTIS KEMP DBA APPLESEEDS PERFORMING ARTS ACADEMY - 382 NW 14TH ST. - POMPANO BEACH, FL 33060	83-4322679		434,843.	0.			CHILDCARE
OUR CHILDREN'S WORKSHOP, INC. 1406 NE 4TH STREET POMPANO BEACH, FL 33060	65-0747557		758,518.	0.			CHILDCARE
OUR LADY QUEEN OF MARTYRS CATHOLIC SCHOOL - 2785 SW 11TH COURT - FORT LAUDERDALE, FL 33312	59-1296264		130,782.	0.			CHILDCARE
OUR SAVIOUR LUTHERAN CHURCH OF PLANTATION FLORIDA, INC. - 8001 NW 5TH STREET - PLANTATION, FL 33324	59-1022550		273,338.	0.			CHILDCARE

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PARADISE CHILDCARE CORP DBA PARADISE CHILDCARE CENTER - 6200 NW 11 STREET - SUNRISE, FL 33313	20-8362821		380,474.	0.			CHILDCARE
PARADISE CHILDCARE CORP. DBA BRIGHTSTAR LEARNING CENTER - 6200 NW 11TH ST. - SUNRISE, FL 33313	20-8362821		672,619.	0.			CHILDCARE
PARADISE DAY CARE CENTER 3311 NORTHWEST 29 STREET LAUDERDALE LAKES, FL 33311	65-0475044		304,464.	0.			CHILDCARE
PARKLAND CHILDREN'S ACADEMY 6624 PARKSIDE DRIVE PARKLAND, FL 33067	46-1764310		276,590.	0.			CHILDCARE
PARKLAND LEARNING ACADEMY LLC 5993 W HILLSBORO BLVD. PARKLAND, FL 33067	82-3093791		566,908.	0.			CHILDCARE
PARKRIDGE BAPTIST CHURCH SBC DBA PARKRIDGE CHRISTIAN ACADEMY - 5600 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	65-0895173		445,112.	0.			CHILDCARE
PARKWAY BAPTIST CHURCH, INC. DBA PARKWAY BAPTIST CHURCH WEE - 18000 NW 18TH AVE - MIAMI GARDENS, FL 33056	59-6045351		16,362.	0.			CHILDCARE
PARKWAY CHRISTIAN CHURCH, INC. 1200 S FLAMINGO ROAD DAVIE, FL 33325	59-0993244		628,743.	0.			CHILDCARE
PATHWAYS ACADEMY OF LEARNING 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	85-2807275		287,324.	0.			CHILDCARE

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PATHWAYS ACADEMY OF PEMBROKE PINES 8914 TAFT ST. PEMBROKE PINES, FL 33024	82-0846797		334,108.	0.			CHILDCARE
PATRICIA ELLIOTT DBA LITTLE SWEETHEARTS LEARNING DAYCARE CEN - 1083 WYOMING AVE. - FORT LAUDERDALE, FL 33312	82-5383924		38,662.	0.			CHILDCARE
PATTY CAKE ACADEMY 6300 POLK STREET HOLLYWOOD, FL 33024	59-3489147		188,762.	0.			CHILDCARE
PEMBROKE PARK MONTESSORI SCHOOL, INC. - 2921 SW 56TH AVE - HOLLYWOOD, FL 33023	65-0726081		388,509.	0.			CHILDCARE
PEMBROKE ROAD BAPTIST CHURCH INC 7130 PEMBROKE ROAD MIRAMAR, FL 33023	59-0879478		162,640.	0.			CHILDCARE
PENTECOSTAL TABERNACLE INTERNATIONAL DBA PENTAB ACADEMY - 18415 NW 7TH AVE - MIAMI, FL 33169	65-0696000		10,305.	0.			CHILDCARE
PEPPERMINT ACADEMY PRESCHOOL 7751 JOHNSON STREET PEMBROKE PINES, FL 33024	81-1525261		417,057.	0.			CHILDCARE
PHANGWAY, INC. DBA CIRCLE TIME PRESCHOOL - 4116 NW 73RD AVE - CORAL SPRINGS, FL 33065	20-1530441		474,760.	0.			CHILDCARE
PHYLIS J. GREEN EARLY CHILDHOOD CTR, INC - 6750 UNIVERSITY DRIVE - PARKLAND, FL 33067	54-2127093		443,639.	0.			CHILDCARE

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PHYL'S ACADEMY PREPARATORY SCHOOL 7205 ROYAL PALM BLVD. MARGATE, FL 33063	65-0076022		1,032,410.	0.			CHILDCARE
PHYL'S ACADEMY PREPARATORY SCHOOL OF FORT LAUDERDALE DBA SIST - 12361 NW 14TH STREET - PLANTATION, FL 33323	20-3013766		813,233.	0.			CHILDCARE
PHYL'S ACADEMY PRESCHOOL OF MIRAMAR - 4052 SW 69TH AVENUE - MIRAMAR, FL 33023	26-3250147		732,664.	0.			CHILDCARE
PHYL'S ACADEMY PRESCHOOL, INC. DBA MIDDLE RIVER EARLY LEARNIN - 12361 NW 14TH STREET - PLANTATION, FL 33323	65-0076022		312,736.	0.			CHILDCARE
PINEVIEW PRESCHOOLS PARKLAND PO BOX 431338 MIAMI, FL 33073	47-2457098		422,676.	0.			CHILDCARE
PINEY GROVE BOYS ACADEMY, INC. 4699 WEST OAKLAND PARK BLVD. LAUDERDALE LAKES, FL 33313	46-0645965		153,800.	0.			CHILDCARE
PJ'S TEACH CORP. DBA ACHIEVERS ACADEMY - 3323 SW 173RD TERRACE - MIRAMAR, FL 33029	20-1508131		432,200.	0.			CHILDCARE
PLANCHART GROUP CO. DBA SMALL FEAT PRESCHOOL - 5327 W. ATLANTIC BLVD. - MARGATE, FL 33063	80-0662080		648,421.	0.			CHILDCARE
PLANTATION SDA CHURCH DBA LITTLE PEEK OF HEAVEN PRESCHOOL - 400 NW 118TH AVE - PLANTATION, FL 33325	65-0970445		25,147.	0.			CHILDCARE

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PLANTATION UNITED METHODIST 1001 NW 70TH AVE PLANTATION, FL 33313	59-1872300		214,270.	0.			CHILDCARE
PLAY LEARN AND GROW OF DAVIE, LLC 5135 SOUTH UNIVERSITY DRIVE DAVIE, FL 33328	92-1320952		19,725.	0.			CHILDCARE
PLAY, LEARN, AND GROW LLC. 11380 W. SAMPLE ROAD SUITE A CORAL SPRINGS, FL 33065	82-3217069		382,769.	0.			CHILDCARE
PLAY, LEARN, AND GROW OF TAMARAC, LLC - 7356 WEST COMMERCIAL BLVD. - LAUDERHILL, FL 33019	87-3682374		374,653.	0.			CHILDCARE
PRECIOUS KIDZ INC. 4113 N. DIXIE POMPANO BEACH, FL 33064	65-0327690		341,409.	0.			CHILDCARE
PRECIOUS LITTLE PEOPLE CHRISTIAN PRE-SCHOOL, INC. - 6135 SW 18TH STREET - MIRAMAR, FL 33023	65-0863873		457,753.	0.			CHILDCARE
PRECIOUS PROMISE ACADEMY 2699 WEST COMMERCIAL BLVD FORT LAUDERDALE, FL 33309	65-0956904		626,422.	0.			CHILDCARE
PRESCHOOL EDUCATION INC. 3811 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	47-4111172		1,297,791.	0.			CHILDCARE
PRESCHOOL HOLDINGS 4690 INC. DBA BUILDING BLOCKS LEARNING CT - 4690 N. STATE RD. 7 # 101 - COCONUT CREEK, FL 33073	84-4083723		457,724.	0.			CHILDCARE

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PRESCHOOL HOLDINGS INC. DBA PRIMARY LEARNING ACADEMY - 23080 SANDALFOOT PLAZA DR. - BOCA RATON, FL 33428	83-1151188		24,988.	0.			CHILDCARE
PRESCHOOL KIDS PLANET 328 E. HILLSBORO BLVD. DEERFIELD BEACH, FL 33441	83-1344884		487,813.	0.			CHILDCARE
PRESCHOOL VENTURES OF HOLLYWOOD, INC. DBA CHARLEE PRESCHOOL - 1605 N 20TH AVE - HOLLYWOOD, FL 33020	59-2111645		711,927.	0.			CHILDCARE
PRESCHOOL VENTURES OF OAKLAND PARK, INC. - 4525 NW 31 AVENUE - FORT LAUDERDALE, FL 33309	20-8575220		2,420,483.	0.			CHILDCARE
PRIMROSE SCHOOL OF MIRAMAR 2701 DYKES ROAD MIRAMAR, FL 33027	47-2344072		626,262.	0.			CHILDCARE
PROPHECY CHILD CARE CENTER AND SCHOOL, INC. - 611 NW 24TH AVE - FORT LAUDERDALE, FL 33311	65-0490917		659,287.	0.			CHILDCARE
PROVIDENCE BAPTIST CHURCH OF PLANTATION DBA TRINITAS ACADEMY - 1101 SW 49TH AVENUE - PLANTATION, FL 33317	59-1005731		105,960.	0.			CHILDCARE
PROVIDENCE CHILDREN'S ACADEMY, INC. - 6111 LYONS RD # 107 - COCONUT CREEK, FL 33073	27-1126443		398,748.	0.			CHILDCARE
PUFFIN LEARNING ACADEMY 1287 E NEWPORT CTR. DR., #211 DEERFIELD BEACH, FL 33442	27-1538911		533,212.	0.			CHILDCARE

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PUGH, VENISHA 505 NW 18 AVENUE FORT LAUDERDALE, FL 33311	77-2889515		81,679.	0.			CHILDCARE
PUMPKIN SHELL # 2 6025 MAYO STREET HOLLYWOOD, FL 33023	65-0189751		347,427.	0.			CHILDCARE
QUALITY EDUCATION, LLC. DBA KINOVU PRESCHOOL - 1845 NORTH CORPORATE LAKES BLVD. - WESTON, FL 33326	76-0801807		434,896.	0.			CHILDCARE
QUEEN'S LITTLE ANGELS CHILDCARE CENTER - 210 NE FIRST STREET - POMPANO BEACH, FL 33060	46-2365834		725,228.	0.			CHILDCARE
R & V POSSIBILITIES, INC. DBA ABC ACADEMY - 6020 FUNSTON STREET - HOLLYWOOD, FL 33023	65-1078286		23,980.	0.			CHILDCARE
RAINBOW MONTESSORI MULTICULTURAL SCHOOL - 6067 HOLLYWOOD BLVD. - HOLLYWOOD, FL 33024	47-1866525		268,155.	0.			CHILDCARE
REBECCA JACKSON DBA BECKY'S LITTLE ANGELS - 313 SW 77TH AVE. - NORTH LAUDERDALE, FL 33068	82-3161183		19,711.	0.			CHILDCARE
RED SCHOOL HOUSE AND SHAW ENTERPRISE, IN - 1205 NW 4 STREET - FORT LAUDERDALE, FL 33311	46-2919049		305,978.	0.			CHILDCARE
REGGIO SCHOOLS LLC DBA DA VINCI PRESCHOOL ACADEMY - 3279 NW 104TH AVENUE - CORAL SPRINGS, FL 33065	90-0723772		582,756.	0.			CHILDCARE

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REGINA'S LITTLE LEARNERS DAYCARE OF N. LAUDERDALE - 604 SW 75TH TER - NORTH LAUDERDALE, FL 33068	41-2264048		76,780.	0.			CHILDCARE
RENEE ALEXANDER-DILLARD 1671 NORTH CYPRESS ROAD POMPANO BEACH, FL 33060	26-1717515		55,049.	0.			CHILDCARE
RENEE'S DAYCARE, INC. 420 NE 2ND AVE HALLANDALE, FL 33008	65-0916087		155,370.	0.			CHILDCARE
RISE TO THE TOP PRESCHOOL 4495 SW 67TH TERR. DAVIE, FL 33314	83-0535876		154,684.	0.			CHILDCARE
RISING STAR ACADEMY INC 17560 NW 27TH AVENUE # 109 MIAMI GARDENS, FL 33056	81-0980139		33,246.	0.			CHILDCARE
ROCK CREEK ACADEMY 2700 STONEBRIDGE PARKWAY COOPER CITY, FL 33026	59-2294168		674,506.	0.			CHILDCARE
ROHAN A. HERRUTT DBA ILEARN ACADEMY INC. - 4433 MARINERS COVE DR. - WELLINGTON, FL 33449	84-2563763		159,780.	0.			CHILDCARE
ROSA AMADOR DBA ROSA'S DAYCARE 20765 NW 3RD COURT PEMBROKE PINES, FL 33029	59-2424451		28,240.	0.			CHILDCARE
ROSA WILLIAMS DBA ROSA WILLIAMS HOME CHILDCARE, INC. - 2410 WILEY COURT - HOLLYWOOD, FL 33020	61-1649890		146,785.	0.			CHILDCARE

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ROSALYN SHARIEF DBA CLEVER KIDS LEARN PLAY LODGE LLC - 3444 NW 4TH CT - LAUDERHILL, FL 33311	83-2866056		37,323.	0.			CHILDCARE
ROSSLYN BATTIE LLC DBA LITTLE BEE'S ACADEMY 2 - 701 NE 2ND AVE - DEERFIELD BEACH, FL 33441	84-3145175		760,435.	0.			CHILDCARE
ROYAL KIDS OF HOLLYWOOD LRN CNTR 5610 WASHINGTON STREET HOLLYWOOD, FL 33023	81-1479767		239,898.	0.			CHILDCARE
ROYAL PALM CHRISTIAN PRESCHOOL 9600 ROYAL PALM BLVD CORAL SPRINGS, FL 33065	59-2242573		323,461.	0.			CHILDCARE
RRMR INVESTMENTS CORP. DBA KIDS UNIVERSITY PRESCHOOL - 11550 WILES ROAD - CORAL SPRINGS, FL 33076	83-3638278		380,214.	0.			CHILDCARE
SACH, LLC DBA BUSY BEES CHILD DEVELOPMENT CENTER - 2224 NE 11TH AVE. - WILTON MANORS, FL 33305	45-2999236		276,662.	0.			CHILDCARE
SAINT MARY MAGDALENE PRESCHOOL 1400 RIVERSIDE DR. CORAL SPRINGS, FL 33071	59-2489255		46,334.	0.			CHILDCARE
SAMUEL M & HELENE SOREF JEISH COMMUNITY CENTER INC - 6501 W. SUNRISE BOULEVARD - FORT LAUDERDALE, FL 33313	59-1766701		396,235.	0.			CHILDCARE
SAMUEL M & HELENE SOREF JEWISH COMMUNITY CENTER INC - 6501 W. SUNRISE BOULEVARD - FORT LAUDERDALE, FL 33313	59-1766701		131,843.	0.			CHILDCARE

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SAMUEL M & HELENE SOREF JEWISH COMMUNITY CENTER INC - 875 SW 54TH AVE - PLANTATION, FL 33317	59-1766701		145,172.	0.			CHILDCARE
SANDRA CARTER DBA CARTER' STENDER TOUCH CHILD CARE, LLC. - 425 EAST EVANSTONE CIRCLE - FORT LAUDERDALE, FL 33312	76-0767751		118,881.	0.			CHILDCARE
SANDREKA MILLER DBA STEPS 2 PROGRESS LEARNING DEV. CENTER - 7617 DAVIE RD. EXTENSION - HOLLYWOOD, FL 33024	82-1598980		216,078.	0.			CHILDCARE
SANDY CLARKE DBA SANDYS DAYCARE 672 NW 21ST STREET POMPANO BEACH, FL 33060	87-4702233		151,998.	0.			CHILDCARE
SAVAGE, JANICE 1260 SW 5TH TERRACE DEERFIELD BEACH, FL 33441	65-0833934		51,263.	0.			CHILDCARE
SCHOOL OF EXCELLENCE 1144 NW 31 AVENUE FORT LAUDERDALE, FL 33311	06-1675782		389,141.	0.			CHILDCARE
SEMILLITAS DE VIDA PRESCHOOL 207 N UNIVERSITY DRIVE PEMBROKE PINES, FL 33024	47-2138198		228,989.	0.			CHILDCARE
SETON RIDGE CHILDREN'S CENTER 1401 CORAL RIDGE DRIVE CORAL SPRINGS, FL 33071	59-2569234		415,630.	0.			CHILDCARE
SHANTELL SAUNDERS DBA EXCELSIOR INTERNATIONAL ACADEMY - 760 EAST MCNAB ROAD - POMPANO BEACH, FL 33060	47-5410238		443,745.	0.			CHILDCARE

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SHEILA HICKSON DBA SHEILA'S LITTLE CUBS HOME CHILDCARE - 1423 NW 12TH STREET - FORT LAUDERDALE, FL 33311	88-4356940		30,133.	0.			CHILDCARE
SHEPHERD OF THE COAST LUTHERAN CHURCH - 1901 EAST COMMERCIAL BOULEVARD - FORT LAUDERDALE, FL 33308	54-2147656		185,182.	0.			CHILDCARE
SHERIDAN HILLS BAPTIST CHURCH DBA SHERIDAN HILLS CHRISTIAN S - 3751 SHERIDAN STREET - HOLLYWOOD, FL 33021	59-1111743		154,160.	0.			CHILDCARE
SHERRIAN PARRISH DBA A PLACE FOR ME CHILDCARE SVC, INC. - 3760 NW 27TH COURT - LAUDERDALE LAKES, FL 33311	65-0633910		32,915.	0.			CHILDCARE
SHERWOOD PRESCHOOL ACADEMY 8232 WILES ROAD CORAL SPRINGS, FL 33067	27-1993526		672,793.	0.			CHILDCARE
SKY SUNSHINE DAYCARE, INC. 7100 PINES BLVD., SUITE 20-21 PEMBROKE PINES, FL 33024	26-4159899		24,531.	0.			CHILDCARE
SMALL TALENTS ACADEMY PRESCHOOL, INC. - 999 MORRIS AVE LOT 6-3 - KEY LARGO, FL 33037	65-1113977		771,492.	0.			CHILDCARE
SMALL WORLD MONTESSORI METHOD SCHOOL VI INC - 18461 MIRAMAR PARKWAY - MIRAMAR, FL 33029	46-2009398		249,187.	0.			CHILDCARE
SMART ACADEMY DBA ARTEC ACADEMY CHILD CARE CENTER - 1920 SOUTH OCEAN DRIVE # 12D - HALLANDALE, FL 33009	83-4618665		250,070.	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
SMART AND FIT KIDS 9142 W STATE ROAD 84 DAVIE, FL 33324	46-4945475		360,813.	0.			CHILDCARE
SMART BEGINNERS PRESCHOOL 1250 E HALLANDALE BEACH BLVD HALLANDALE, FL 33009	81-2214002		296,205.	0.			CHILDCARE
SOARING EAGLES PRESCHOOL 4401 NORTH HILLS DRIVE HOLLYWOOD, FL 33021	88-2574537		1,506,845.	0.			CHILDCARE
SOREF JCC/HERON LAKES FAMILY CENTER - 5601 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	59-1766701		304,424.	0.			CHILDCARE
SOUTH FLORIDA ACADEMY OF LEARNING DBA LITTLE LIGHTS PRESCH. - 3700 COCONUT CREEK PARKWAY - COCONUT CREEK, FL 33066	65-0635581		137,376.	0.			CHILDCARE
SOUTH FLORIDA MONTESSORI ACADEMY, INC. - 8201 WEST MCNAB ROAD - TAMARAC, FL 33321	27-1867511		96,392.	0.			CHILDCARE
SOUTHWEST RANCHES CHRISTIAN ACADEMY - 6201 DYKES ROAD - SOUTHWEST RANCHES, FL 33331	65-0874554		315,672.	0.			CHILDCARE
SPENCE, EUGENIE FRIENDLY AND LOVING DYC - 6161 SW 1ST STREET - MARGATE, FL 33068	26-4405551		35,804.	0.			CHILDCARE
SPRING EDUCATION GROUP DBA CHESTERBROOK ACADEMY - 5520 ALEXANDRA BLVD. - COCONUT CREEK, FL 33073	22-2465204		504,234.	0.			CHILDCARE

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SPROUT KIDS ACADEMY PO BOX 641026 MIAMI, FL 33164	80-0968107		11,735.	0.			CHILDCARE
SSMS SCHOOL, LLC. DBA SWEET AND SMART MONTESSORI SCHOOL - 6230 CORAL RIDGE DRIVE, SUITE 100 - CORAL SPRINGS, FL 33076	45-4406025		158,803.	0.			CHILDCARE
ST. AMBROSE CATHOLIC SCHOOL 363 SE 12TH AVENUE DEERFIELD BEACH, FL 33441	59-1292598		289,120.	0.			CHILDCARE
ST. ANDREWS CATHOLIC SCHOOL AND PRESCHOOL - 9950 NW 29TH STREET - CORAL SPRINGS, FL 33065	59-1791037		186,121.	0.			CHILDCARE
ST. BARTHOLOMEW CATHOLIC SCHOOL 8003 MIRAMAR PARKWAY MIRAMAR, FL 33025	59-1294814		90,198.	0.			CHILDCARE
ST. BERNADETTE PAROCHIAL SCHOOL 7450 STIRLING ROAD HOLLYWOOD, FL 33024	59-1292712		180,022.	0.			CHILDCARE
ST. BONAVENTURE SCHOOL 1301 SW 136TH AVE DAVIE, FL 33325	65-0500229		152,315.	0.			CHILDCARE
ST. HELEN'S SCHOOL DBA ST. HELEN CATHOLIC SCH PRSCH - 3340 W. OAKLAND PARK BOULEVARD - FORT LAUDERDALE, FL 33311	59-1484333		39,921.	0.			CHILDCARE
ST. JEROME'S CATHOLIC SCHOOL 2601 SW 9TH AVENUE FORT LAUDERDALE, FL 33315	59-1293076		49,568.	0.			CHILDCARE

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ST. MARK CATHOLIC SCHOOL 5601 S. FLAMINGO ROAD SOUTHWEST RANCHES, FL 33330	65-0496919		233,245.	0.			CHILDCARE
ST. MARK EPISCOPAL CHURCH SCHOOL 1750 EAST OAKLAND PARK BLVD. FORT LAUDERDALE, FL 33334	59-6031689		216,886.	0.			CHILDCARE
ST. MAXIMILIAN KOLBE CAHOLIC CHURCH - 701 NORTH HIATUS ROAD - PEMBROKE PINES, FL 33026	59-2406478		124,631.	0.			CHILDCARE
STEPS FOR LEARNING PRESCHOOL 2150 W 76 STREET HIALEAH, FL 33016	26-3572452		21,573.	0.			CHILDCARE
STEWART, TAKEISHA DBA FUTURE GENIUS ACAD - 3001 W. BROWRD BLVD - FORT LAUDERDALE, FL 33312	80-0633881		401,148.	0.			CHILDCARE
SUNDOTCOM EDUCATIONAL CENTER, LLP. DBA MY FIRST YEARS PRESCH - 5559 S. UNIVERSITY DRIVE - DAVIE, FL 33328	20-2486129		68,123.	0.			CHILDCARE
SUNRISE PRESCHOOL 13785 NW 5TH STREET SUNRISE, FL 33325	47-3884588		586,008.	0.			CHILDCARE
SUNRISE PRESCHOOL II 8812 SPRINGTREE LAKES DRIVE SUNRISE, FL 33351	82-1700376		929,911.	0.			CHILDCARE
SUNSHINE AFTER CARE AT BLVD. HEIGHTS ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		54,690.	0.			CHILDCARE

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SUNSHINE AFTER CARE AT DOLPHIN BAY ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		191,676.	0.			CHILDCARE
SUNSHINE AFTER CARE AT EMBASSY CREEK - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		197,193.	0.			CHILDCARE
SUNSHINE AFTER CARE AT HARBORDALE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		109,190.	0.			CHILDCARE
SUNSHINE AFTER CARE AT MARGATE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		108,130.	0.			CHILDCARE
SUNSHINE AFTER CARE AT NORTH ANDREWS GARDENS - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		103,055.	0.			CHILDCARE
SUNSHINE AFTER CARE AT PANTHER RUN 7900 PETERS ROAD PLANTATION, FL 33324	65-0978444		76,628.	0.			CHILDCARE
SUNSHINE AFTER CARE AT PINE ISLAND MULTICENTER - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		39,340.	0.			CHILDCARE
SUNSHINE AFTER CARE AT SEA CASTLE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		149,992.	0.			CHILDCARE
SUNSHINE AFTER CARE AT ST. DAVID CATHOLIC CHURCH - 7900 PETERS ROAD - PLANTATION, FL 33324	65-0978444		104,458.	0.			CHILDCARE

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SUNSHINE AFTER CARE AT ST. JEROME CATHOLIC SCHOOL - 7900 PETERS ROAD, #B101 - PLANTATION, FL 33324	65-0978444		58,393.	0.			CHILDCARE
SUNSHINE AFTER CARE AT STIRLING ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		67,429.	0.			CHILDCARE
SUNSHINE AFTER CARE COCONUT PALMS ELEM - 7900 PETERS ROAD - PLANTATION, FL 33324	65-0978444		100,931.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		88,333.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		48,327.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		107,478.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		115,935.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		122,098.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		69,760.	0.			CHILDCARE

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SUNSHINE LB CORP. DBA SUNSHINE LEARNING ACADEMY - 6237 MIRAMAR PARKWAY - MIRAMAR, FL 33023	85-2967406		137,906.	0.			CHILDCARE
SUNSHINE S LEARNING CENTER OF PINES - 7801 SHERIDAN ST. - HOLLYWOOD, FL 33024	82-5209185		616,409.	0.			CHILDCARE
SUNSHINE STATE ACADEMY 1801 PLUNKETT STREET HOLLYWOOD, FL 33020	26-4762242		170,054.	0.			CHILDCARE
SUNSHINE STATE ACADEMY 2, INC. 1308 SOUTH FEDERAL HIGHWAY HOLLYWOOD, FL 33020	45-5409636		569,346.	0.			CHILDCARE
TABERNACLE CHRISTIAN CENTER MINISTRIES INC - 4101 SW 61ST AVENUE - DAVIE, FL 33314	65-1059188		24,460.	0.			CHILDCARE
TANGLEWOOD ACADEMY, LLC. 3630 NW 5TH TERR. BOCA RATON, FL 33431	85-2630909		1,019,948.	0.			CHILDCARE
TAPPAN INC FLORIDA CORPORATION DBA TIME TO CARE PRESCHOOL - 5800 NW 8TH STREET - MARGATE, FL 33063	65-0263708		193,688.	0.			CHILDCARE
TCS IMPACT, INC. 4653 SW 132ND AVE MIRAMAR, FL 33027	85-3583730		298,856.	0.			CHILDCARE
TEDDY BEAR CHILD CARE/LEARNING CENTER, INC. - 4340 W. OAKLAND PARK BLVD. - LAUDERDALE LAKES, FL 33313	65-0893385		680,026.	0.			CHILDCARE

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TEMPLE BETH EL OF HOLLYWOOD DBA PRESCHOOL AT TEMPLE EL - 1351 S 14TH AVENUE - HOLLYWOOD, FL 33020	59-0794397		432,524.	0.			CHILDCARE
TEMPLE BETH EMET EARLY CHILDHOOD 4807 S FLAMINGO ROAD COOPER CITY, FL 33330	59-1707916		783,352.	0.			CHILDCARE
TEMPLE KOL AMI EMANU-EL EARLY CHILDHD - 8200 PETERS ROAD - PLANTATION, FL 33324	23-7449716		523,000.	0.			CHILDCARE
TEMPLE SINAI OF HOLLYWOOD 1400 N 46 AVENUE HOLLYWOOD, FL 33021	59-0791032		504,554.	0.			CHILDCARE
TENDER LOVING CARE CHILD CENTER (THE) - P.O BOX 1212 - HOLLYWOOD, FL 33022	65-0294652		152,101.	0.			CHILDCARE
TENDER LOVING CARE PRESCHOOL, INC. 4055 NW 183RD STREET MIAMI, FL 33055	65-0782786		18,329.	0.			CHILDCARE
TENDER LOVING CARE PRESCHOOL, INC. 4055 NW 183RD STREET MIAMI, FL 33055	65-0782786		16,750.	0.			CHILDCARE
TERRI SIMMONS DBA TERRI'S TINY TOTS, INC. - 1767 NW 38TH STREET - OAKLAND PARK, FL 33309	41-2158835		47,860.	0.			CHILDCARE
THE BLAKE SCHOOL OF PLANTATION 7011 W. SUNRISE BLVD. PLANTATION, FL 33313	65-0859508		288,904.	0.			CHILDCARE

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THE EARLY EDUCATION CENTER T. 3230 SOUTH DOUGLAS ROAD MIRAMAR, FL 33025	46-5730644		1,260,259.	0.			CHILDCARE
THE FORT LAUDERDALE SCHOOLS LLC DBA KLA FORT LAUDERDALE - 2857 E. OAKLAND PARK BLVD. - FORT LAUDERDALE, FL 33306	30-0970526		281,720.	0.			CHILDCARE
THE FTP GROUP INTERNATIONAL LLC DBA AMERICAN EAGLE ACADEMY - 10046 W MCNAD ROAD - TAMARAC, FL 33321	38-3919140		677,222.	0.			CHILDCARE
THE GIVING TREE ACADEMY CO 2756 NORTH UNIVERSITY DRIVE DAVIE, FL 33024	26-3801739		175,988.	0.			CHILDCARE
THE HOPEWELL MISSIONARY BAPTIST CHURCH OF POMPANO, INC. - 900 NW 15TH STREET - POMPANO BEACH, FL 33060	59-2347309		172,471.	0.			CHILDCARE
THE LEARNING CENTER FOR KIDS 1904 SW 4TH AVENUE FORT LAUDERDALE, FL 33315	01-0905834		375,565.	0.			CHILDCARE
THE LEARNING EXPERIENCE AT DEERFIELD BEACH - 210 HILLSBORO TECHNOLOGY DRIVE - DEERFIELD BEACH, FL 33441	37-1796258		483,451.	0.			CHILDCARE
THE LEARNING PRESCHOOL, INC. 2514 SHERIDAN STREET HOLLYWOOD, FL 33020	45-5292399		666,761.	0.			CHILDCARE
THE LEARNING SPACE CHRISTIAN ACADEMY - 11 SW 11TH STREET - FORT LAUDERDALE, FL 33315	47-2444809		417,874.	0.			CHILDCARE

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THE LEARNING TREE PRESCHOOL INC 15651 SHERIDAN STREET, SUITE 1200 DAVIE, FL 33331	84-4421231		207,083.	0.			CHILDCARE
THE PUMPKIN SHELL # 3, INC. 21301 SOUTH DIXIE HIGHWAY MIAMI, FL 33189	65-0189751		763,550.	0.			CHILDCARE
THE RECONSTRUCTIONIST SYNAGOGUE INC - 11301 W. BROWARD BLVD. - PLANTATION, FL 33325	59-1689889		222,258.	0.			CHILDCARE
THE REFORM CONGREGATION OF WESTON DBA TEMPLE DOR DORIM - 2360 GLADES CIRCLE - WESTON, FL 33327	65-0651401		551,633.	0.			CHILDCARE
THE SAGEMONT SCHOOL 1570 SAGEMONT WAY WESTON, FL 33326	38-3890397		92,086.	0.			CHILDCARE
THE SCHOOL BOARD OF BROWARD COUNTY 600 SE 3RD AVE FORT LAUDERDALE, FL 33301	59-6000530		3,411,835.	0.			CHILDCARE
THE SCHOOL BOARD OF BROWARD COUNTY 600 SE 3RD AVE, 1ST FLOOR FORT LAUDERDALE, FL 33301	59-6000530		129,526.	0.			CHILDCARE
THE SOUTH FLORIDA CHURCH OF CHRIST, INC. DBA BROWARD CHRIST - 9191 ORANGE DRIVE - DAVIE, FL 33328	59-2434239		371,668.	0.			CHILDCARE
THE WEST HOLLYWOOD PRESCHOOL CENTER - 4200 N 66TH AVENUE - HOLLYWOOD, FL 33024	88-2369907		195,828.	0.			CHILDCARE

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TIFFANY BART, INC. DBA THE ART OF SMART PRESCHOOL - 10643 EDIBURGH ST. - COOPER CITY, FL 33026	46-0654176		154,495.	0.			CHILDCARE
TINY TOT'S ACADEMY, INC. 6311 WASHINGTON STREET HOLLYWOOD, FL 33023	04-3743239		348,193.	0.			CHILDCARE
TINY TOTS KINGDOM, INC. 4861 NORTH DIXIE HIGHTWAY, SUITE # OAKLAND PARK, FL 33334	20-4402686		658,171.	0.			CHILDCARE
TLE AT MIRAMAR-FLAMINGO LLC DBA THE LEARNING EXPERIENCE - 210 HILLSBORO TECHNOLOGY DRIVE - DEERFIELD BEACH, FL 33441	61-1910529		439,419.	0.			CHILDCARE
TLE AT SUNRISE, LLC 9410 W. COMMERCIAL BLVD SUNRISE, FL 33351	30-0961389		727,354.	0.			CHILDCARE
TRAILBLAZERS PREPARATORY ACADEMY, INC. - 1081 NW 24TH AVE - POMPAÑO BEACH, FL 33069	86-3026646		212,346.	0.			CHILDCARE
TRAVIESO'S KIDS CORP DBA SUNSHINE CHILDCARE AND PRESCHOOL - 16850 NW 74TH AVE - HIALEAH, FL 33015	33-1158878		24,867.	0.			CHILDCARE
TREE OF LIFE CHRISTIAN ACADEMY PRESCHOOL - 1250 SW 160TH AVE. - WESTON, FL 33326	27-5080056		460,819.	0.			CHILDCARE
TREE OF LIFE CHRISTIAN ACADEMY PRESCHOOL - 4035 EMBASSY DRIVE NORTH - COOPER CITY, FL 33026	88-1947422		137,424.	0.			CHILDCARE

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TRICOUNTY PRESCHOOLS 3 LLC DBA SUNSHINE RANCHES PRESCHOOL - 19200 SW 57TH COURT - SOUTHWEST RANCHES, FL 33332	87-2365733		165,122.	0.			CHILDCARE
TRINITY LEARNING CENTER 3901 NE 22ND AVE LIGHTHOUSE POINT, FL 33064	65-0712982		75,643.	0.			CHILDCARE
TRINITY LEARNING CENTER A MINISTRY OF COASTAL COMMUNITY CHUR - 3901 NE 22ND AVENUE - LIGHTHOUSE POINT, FL 33064	87-1598425		422,122.	0.			CHILDCARE
TUTOR TIME CHILD CARE LEARNING / PLANT. - 851 SW 78TH AVENUE - PLANTATION, FL 33324	36-4500741		657,829.	0.			CHILDCARE
TWINKLE LITTLE MINDS ACADEMY 5553 NORTH STATE ROAD 7 NORTH LAUDERDALE, FL 33319	86-2217842		478,720.	0.			CHILDCARE
TWINS GYMNASICS, INC. 6830 NORTH UNIVERSITY DRIVE TAMARAC, FL 33321	65-1040713		50,718.	0.			CHILDCARE
UNIQUE KIDS PRESCHOOL, INC. 836 NW 183RD STREET MIAMI GARDENS, FL 33169	20-2569097		17,362.	0.			CHILDCARE
UNIQUE SCHOLARS ACADEMY LLC DBA CHILDREN'S VILLAGE - 1330 NE 4TH AVE - FORT LAUDERDALE, FL 33304	61-1793367		461,577.	0.			CHILDCARE
UNITED CEREBRAL PALSY ASSOCIATION OF BROWARD, PALM BEACH, AN - 3117 SW 13TH COURT - FORT LAUDERDALE, FL 33312	59-0174817		130,030.	0.			CHILDCARE

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UNITED PENTECOSTAL CHURCH OF COOPER CITY INC - 5201 S FLAMINGO ROAD - COOPER CITY, FL 33330	65-0400102		93,641.	0.			CHILDCARE
UNITED STATES CATHOLIC CONFERENCE DBA ST. COLEMAN SCHOOL - 2250 SE 12TH STREET - POMPANO BEACH, FL 33062	59-0839559		49,786.	0.			CHILDCARE
UNITED STATES CONFERENCE OF CATHOLIC BISHOPS - 3900 SOUTH UNIVERSITY DRIVE - DAVIE, FL 33328	59-2489425		82,019.	0.			CHILDCARE
UNIVERSITY ACADEMY 1401 S. STATE ROAD 7 NORTH LAUDERDALE, FL 33068	81-2029733		756,848.	0.			CHILDCARE
USA OF DAVIE LLC DBA UNIVERSITY STATION ACADEMY - 5400 S UNIVERSITY DRIVE, 700 - DAVIE, FL 33328	36-4763509		712,367.	0.			CHILDCARE
VELANDIA CORP DBA WORLD OF LEARNING ACADEMY - 4129 N PINE ISLAND RD - SUNRISE, FL 33351	20-8232171		744,281.	0.			CHILDCARE
VIVIAN RAMOS DBA VIVY FAMILY DAYCARE - 150 NW 78TH AVE - PEMBROKE PINES, FL 33024	84-3079416		40,135.	0.			CHILDCARE
WASHINGTON PARK CHILD CARE CENTER 5731 PEMBROKE ROAD HOLLYWOOD, FL 33023	65-0767614		369,301.	0.			CHILDCARE
WASHINGTON, MADELYN DBA LITTLE CREATION FAMILY CHILDCARE - 9513 NW 52ND COURT - SUNRISE, FL 33351	65-1059147		96,729.	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
WEE ONES OF STIRLING LEARNING CENTER - 189 MORNINGSIDE DRIVE - MIAMI SPRINGS, FL 33166	81-4308197		576,932.	0.			CHILDCARE
WESTCARE FLORIDA, INC. DBA PEMBROKE PINES CHILDRENS ACADEMY - 1627 POINCIANA DRIVE - PEMBROKE PINES, FL 33025	27-5180625		552,048.	0.			CHILDCARE
WHITE, KATINA DBA KATINA'S LITTLE ADVEN. - 2830 NW 25TH STREET - FORT LAUDERDALE, FL 33311	46-5159777		88,645.	0.			CHILDCARE
WILLIE C. FRAZIER OUTREACH MINISTRY, INC. DBA YOUTH FOR - 675 NW 22ND ROAD - FORT LAUDERDALE, FL 33311	47-2349756		383,459.	0.			CHILDCARE
WILSON, LACREMA DBA VICTORIA LEARNING CENTER, INC. - 6960 NW 4TH PLACE - MARGATE, FL 33063	82-5146635		27,461.	0.			CHILDCARE
WINDSOR PARK PRESCHOOL 6600 POWERLINE ROAD FORT LAUDERDALE, FL 33309	20-1807706		641,604.	0.			CHILDCARE
WKA, LLC. DBA WEE KIDS 11800 LAKEVIEW DRIVE CORAL SPRINGS, FL 33071	27-3646803		815,881.	0.			CHILDCARE
WKP2, LLC. DBA WEE KIDS # 2 11401 NW 56TH DRIVE CORAL SPRINGS, FL 33076	81-3832978		736,530.	0.			CHILDCARE
WOMANWORKS, INC. DBA BROADVIEW CHILDREN'S CENTER - 1880 SW 62ND AVE - NORTH LAUDERDALE, FL 33068	59-2798822		543,431.	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
WONDERLAND MONTESSORI ACADEMY 500 NORTH FEDERAL HIGHWAY HALLANDALE, FL 33009	45-5451875		349,011.	0.			CHILDCARE
YMCA OF SOUTH FLORIDA 3161 TAFT STREET HOLLYWOOD, FL 33021	59-0624464		68,865.	0.			CHILDCARE
YOUNG KIDZ ACADEMY 6281 PEMBROKE RD. HOLLYWOOD, FL 33023	65-1016933		767,591.	0.			CHILDCARE
YOUTH INVESTMENTS OF COOPER CITY INC. - P.O. BOX 291447 - DAVIE, FL 33329	20-2415042		1,251,652.	0.			CHILDCARE
YOUTH INVESTMENTS OF DAVIE INC P.O. BOX 291447 DAVIE, FL 33329	65-0528189		1,575,460.	0.			CHILDCARE
YOUTH INVESTMENTS OF PEMBROKE PINES INC - P.O. BOX 291447 - DAVIE, FL 33329	65-0843006		2,058,406.	0.			CHILDCARE
YOUTH INVESTMENTS OF WESTON INC P.O. BOX 291447 DAVIE, FL 33329	20-2415073		808,242.	0.			CHILDCARE
YOUTHLAND ACADEMY OF DAVIE DBA SUNNY SEEDS PRESCHOOL - 13750 WEST STATE ROAD 84 - DAVIE, FL 33325	27-3546235		407,088.	0.			CHILDCARE
ZAVI LLC DBA WESTON LEARNING ACADEMY - 10141 CLEARY BLVD. - PLANTATION, FL 33324	84-2490937		78,504.	0.			CHILDCARE

Schedule I (Form 990)

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
CHILDCARE	7	487,311.	0.		
STIPENDS	4428	6,869,575.	0.		

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

2022

Open 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) |

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) 2022

**EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Schedule J (Form 990) 2022

65-1060848

Page **2**

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 CEO/EXECUTIVE DIRECTOR	(i)	185,281.	10,000.	0.	18,908.	5,315.	219,504.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHRISTINE KLIMA CHIEF ADMINISTRATIVE OFFIC	(i)	167,132.	0.	0.	26,339.	7,332.	200,803.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) HOWARD BAKALAR CHIEF PROGRAM OFFICER	(i)	157,678.	0.	0.	27,000.	379.	185,057.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JUDITH MERRITT CHIEF OPERATING OFFICER	(i)	149,491.	0.	0.	26,672.	0.	176,163.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) HUBERT CESAR CHIEF INFORMATION OFFICER	(i)	143,191.	0.	0.	4,450.	7,069.	154,710.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(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.

[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

2022

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 XI, LINE 9, CHANGES IN NET ASSETS:

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

Schedule O (Form 990) 2022

Name of the organization **EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**Employer identification number
65-1060848**ASC 842 ADJUSTMENT****63,396.****FORM 990, PART XII, LINE 2C****THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR**

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1584

Date Submitted: 5/5/2025

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 9, 2025.

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)*

Interventions (F40)211

Request Information

Project/Program Name*

Helplines: Crisis; General and Touchline

Requested Funding Amount*

10000.00

Project/Program Details

Briefly describe your organization*

First Call for Help of Broward, Inc., also known as 211 Broward, is a nonprofit organization established in 1995 to provide a centralized, 24/7 helpline connecting Broward County residents to essential health and human services. As a trusted gateway to care, 211 Broward offers free, confidential support via phone, text, chat, and email, ensuring access for individuals of all backgrounds, languages, and abilities. The organization serves as a critical first point of contact for those in crisis or seeking mental health resources, housing support, food assistance, financial aid, and more. With nearly three decades of service, 211 Broward has answered over 2 million calls and responded to more than 100,000 crisis and suicide-related situations. Its trained professionals provide empathetic listening, needs assessments, and referrals to thousands of community resources. The organization also offers specialized programs such as daily reassurance calls for seniors, caregiver navigation, and care coordination. 211 Broward uses data-driven practices and secure platforms like Unite Us to ensure referrals are tracked and outcomes measured. Longstanding partnerships with local governments, nonprofits, and healthcare providers position it as a leader in community care navigation. Through innovation and compassion, 211 Broward continues to improve lives and strengthen the region's social safety net.

Explain the objectives of your project*

The primary objective of this project is to ensure that residents of Lauderdale-by-the-Sea have continuous, 24/7 access to 211 Broward's Helpline, where trained, certified counselors provide compassionate crisis support, referrals, and connection to critical resources. Funding from the City of Lauderdale-by-the-Sea will support 0.23 FTE of a Helpline Counselor, helping maintain full staffing coverage for round-the-clock service. The Helpline Counselor's role is to "answer the call" via phone, text, or email and provide timely, accurate support for a wide range of individual and family needs. Callers are assessed for issues such as food insecurity, housing instability, utility assistance, mental health, elder care, childcare, and more. By identifying needs and offering tailored referrals from a comprehensive database of more than 3,000 local services, 211 helps residents find resolution, prevent crises, and restore stability. The program will serve an estimated 118 callers, with 438 expressed needs from Lauderdale-by-the-Sea residents over the next fiscal year. All interactions are logged by city and ZIP code, allowing for regular reporting on call volume, needs presented, and services provided. Specific goals and outcomes include:

- Maintain 24/7 live access to crisis-certified counselors for Lauderdale-by-the-Sea residents.
- Ensure 100% of calls from the area are assessed and referred based on documented need.
- Reduce caller stress and anxiety through timely support and follow-up as needed.
- Track and report on caller volume, need types, and referral completion from Lauderdale-by-the-Sea.
- Prevent crisis escalation by connecting residents to appropriate resources early.
- Strengthen community health and well-being through reliable access to care navigation and social supports.

211 Broward is essential for fostering a safer, healthier, and more connected Lauderdale-by-the-Sea. As more first-time callers reach out, this funding ensures the community continues to have a trusted, accessible resource for help, hope, and a path toward stability.

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 Program Details 2025
2026.pdf

Optional file upload.

Target Population

Define the target population for your project*

The target population for this project includes Lauderdale-by-the-Sea residents in need of immediate access to crisis intervention, emotional support, and connections to community resources. 211 Broward serves all individuals regardless of age, income, or background, recognizing that anyone can experience moments of crisis or instability. However, the primary population served typically consists of low to moderate-income individuals and families, who are often more vulnerable and face a higher level of need due to limited access to services and resources. Demographic data from the most recent fiscal year reveals that among callers from Lauderdale-by-the-Sea: 60% were female 10.19% had children in the household 27.78% had seniors in the household 27.78% identified as individuals with a disability 6.48% were active military or veterans While 211 Broward responds to all Broward County residents, the services provided to Lauderdale-by-the-Sea residents are tailored to meet a broad spectrum of needs—from food and housing to mental health support and substance use services. In the previous fiscal year, 211 Broward responded to 118 contacts (calls, chats, and texts) from Lauderdale-by-the-Sea. Using the multiplier of 2.57 individuals positively impacted per contact, an estimated 303 residents were directly affected by these services. The top five needs reported by Lauderdale-by-the-Sea callers were: Basic Needs (food, shelter, clothing) – 142 Mental Health – 88 Government/Community Services – 72 Health and Wellness – 35 Substance Use – 25 Additionally, 211 Broward responded to two unique crisis/suicide calls from Lauderdale-by-the-Sea, highlighting the critical, often life-saving role of the Helpline. For the upcoming fiscal year, 211 Broward anticipates responding to 125 contacts from Lauderdale-by-the-Sea residents, resulting in an estimated 350 referrals to meet their expressed needs. These residents will be served via phone, text, or email by trained, crisis-certified Helpline Counselors who assess individual situations and link callers to appropriate, verified services—any time, every day, around the clock.

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 2024-2025, 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*

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. 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 such as: Overall were you satisfied with the Helpline Counselor? Overall, were you satisfied with the information/referrals or support provided? Overall, did your call to 2-1-1 help you? 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.

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

Project Evaluation

Lauderdale by the Sea Project Evaluation 24.pdf

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*

5/5/2025

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.pdf

Organization Annual Budget*

211 Broward.pdf

Audited Financial Statement*

211 Broward.pdf

501(C)(3) Determination Letter*

211 Broward 501c3 - updated April 2023.pdf

Board of Directors List*

211 Broward.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

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.

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. When 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:

- *Crisis Lifeline – Answering calls for callers in distress, in need of a listening ear, support and connection to necessary services.
- *Crisis and Suicide care – Crisis line for anyone experiencing feelings of hopelessness or helplessness
- *Hotline for Children with Special Needs- screening, support, information and referrals for caregivers of children with a developmental and/or physical disability.
- *Behavioral Health INFOLine - 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.
- *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 – provides support, linkage, and hope for individuals caring for a loved one that is over the age of 18.
- *Outreach - Participation in City of Lauderdale-by-the-Sea events to inform residents and encourage them to access 211.
- *Disaster Related Services - When the Broward County Emergency Operations Center (EOC) is activated for a hurricane or any disaster 211 relocates and answers calls from the EOC. 211 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 3000 programs and services available in Broward. This database is utilized to support all Helpline services.

211 Broward - Project Evaluation

211 Broward is committed to ensuring that every caller receives the support and resources they need—whether that means accessing specific services or simply finding comfort in speaking with a caring, trained professional. To evaluate the success of this project and measure the impact of services provided to Lauderdale-by-the-Sea residents, 211 Broward utilizes a comprehensive, multi-tiered evaluation process that includes both qualitative and quantitative methods.

Evaluation Components Include:

1. **Quality Assurance (QA) Follow-Up Calls**
Supervisory staff regularly conduct follow-up calls with individuals who received assistance, asking standardized questions to assess satisfaction with the Helpline Counselor, usefulness of information/referrals, emotional support received, and likelihood of calling again. These interactions help measure the quality and impact of the caller experience.
2. **Staff Coaching and Feedback**
QA feedback is shared with staff and used for ongoing coaching and professional development. Counselors are supported in continuously improving service delivery, ensuring every caller receives high-quality assistance.
3. **Benchmark Monitoring and Monthly Reviews**
Program benchmarks including response time, call volume, referral quality, and service accuracy are tracked and reviewed monthly. Data is shared with the Helpline team to highlight performance and identify areas for improvement.
4. **Program Audits and Supervisor Oversight**
Internal audits are conducted regularly to evaluate service delivery and documentation. Counselors and supervisors receive feedback to maintain high standards and consistency.
5. **Quantitative Data Collection**
Monthly reporting includes:
 - Number and types of calls from Lauderdale-by-the-Sea
 - Needs identified and referrals made
 - Demographic data of callers
 - Follow-up outcomes, advocacy efforts, and satisfaction metrics

In the previous year, 211 Broward responded to **2167 suicide-related calls**, including **2 from Lauderdale-by-the-Sea**. Suicide prevention is a critical measure of the program's effectiveness, and each intervention is carefully tracked and analyzed. 211 monitors these crisis contacts to evaluate trends and guide community education and prevention strategies.

Data Integrity and Resource Quality

To maintain the integrity and accuracy of referrals, 211 employs a team of **Data Curators** who continually review, update, and verify resource listings. A formal biannual review ensures that all programs listed in the resource database are current, valid, and still providing stated services. New resources are added as they become available, and outdated services are promptly removed.

All data is stored securely and can be filtered by city or ZIP code, allowing 211 to generate reports specifically for Lauderdale-by-the-Sea, including types of needs, referral categories, and service satisfaction ratings.

Accreditation and Standards

211 Broward maintains national accreditations to ensure the highest standards of information, referral, and crisis response. The organization is accredited by:

- **Inform USA** (formerly AIRS – Alliance of Information and Referral Systems)
- **FLAIRS** (Florida Alliance of Information and Referral Services)
- **National Suicide Prevention Lifeline**
- **American Association of Suicidology**

Through this robust evaluation framework, 211 Broward ensures accountability, transparency, and continuous improvement—helping individuals not only navigate their immediate needs but move toward long-term stability and wellness.

**FIRST CALL FOR HELP OF BROWARD, INC.
(D/B/A 2-1-1 BROWARD)**

Financial Statements

June 30, 2021

(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



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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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 Financial Statements

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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Agency as of June 30, 2021, 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.

Other Matters

Other Information

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 18 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 September 24, 2021 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 22 through 24 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 & Tandon, LLP

Miami, Florida
September 24, 2021

BASIC FINANCIAL STATEMENTS

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

STATEMENT OF FINANCIAL POSITION

June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,023,739	\$ 336,081	\$ 1,359,820
Grants and contracts receivable	<u>484,410</u>	<u>-</u>	<u>484,410</u>
Total current assets	1,508,149	336,081	1,844,230
Property and equipment, net of accumulated depreciation	<u>28,183</u>	<u>-</u>	<u>28,183</u>
Total assets	<u>\$ 1,536,332</u>	<u>\$ 336,081</u>	<u>\$ 1,872,413</u>
Liabilities and Net Assets			
Current liabilities:			
Accounts payable and accrued expenses	<u>\$ 208,300</u>	<u>\$ -</u>	<u>\$ 208,300</u>
Net assets:			
Without donor restrictions	1,328,032	-	1,328,032
With donor restrictions	<u>-</u>	<u>336,081</u>	<u>336,081</u>
Total net assets	<u>1,328,032</u>	<u>336,081</u>	<u>1,664,113</u>
Total liabilities and net assets	<u>\$ 1,536,332</u>	<u>\$ 336,081</u>	<u>\$ 1,872,413</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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Grants and contracts	\$ 3,895,569	310,000	\$ 4,205,569
Contributions	189,053	-	189,053
Endowment income	8,318	-	8,318
Loan forgiveness	388,600	-	388,600
Interest	87	-	87
Other	43,397	-	43,397
Net assets released from restriction	208,557	(208,557)	-
Total public support and revenue	<u>4,733,581</u>	<u>101,443</u>	<u>4,835,024</u>
Expenses:			
Program services:			
Helpline services	3,906,190	-	3,906,190
Total program services	<u>3,906,190</u>	<u>-</u>	<u>3,906,190</u>
Supporting services:			
Management and general	199,681	-	199,681
Fundraising	223,557	-	223,557
Total supporting services	<u>423,238</u>	<u>-</u>	<u>423,238</u>
Total expenses	<u>4,329,428</u>	<u>-</u>	<u>4,329,428</u>
Change in net assets	404,153	101,443	505,596
Net assets - beginning of year	923,879	234,638	1,158,517
Net assets - end of year	<u>\$ 1,328,032</u>	<u>\$ 336,081</u>	<u>\$ 1,664,113</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, 2021

	<u>Program Services</u>	<u>Supporting Services</u>			
	<u>Helpline Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>	<u>Grand Total</u>
Personnel costs:					
Salaries	\$ 2,127,858	\$ 125,201	\$ 132,237	\$ 257,438	\$ 2,385,296
Payroll taxes	165,915	10,836	10,313	21,149	187,064
Employee benefits	213,230	5,717	9,818	15,535	228,765
Total personnel costs	2,507,003	141,754	152,368	294,122	2,801,125
Operating expenses:					
Occupancy	36,048	1,978	476	2,454	38,502
Utilities	17,291	887	591	1,478	18,769
Professional fees	1,137,209	11,903	29,058	40,961	1,178,170
Printing publications and promotions	21,499	689	77	766	22,265
Telephone	96,524	20,409	21,846	42,255	138,779
Supplies	15,286	1,940	486	2,426	17,712
Insurance	14,658	10,410	3,022	13,432	28,090
Miscellaneous	38,209	7,255	10,348	17,603	55,812
Equipment rental and maintenance	3,094	691	404	1,095	4,189
Postage	1,010	589	55	644	1,654
Conferences, conventions and meetings	6,504	-	289	289	6,793
Travel	94	446	-	446	540
Membership dues	1,741	730	1,100	1,830	3,571
Special events	-	-	3,437	3,437	3,437
Total expenses before depreciation	3,896,170	199,681	223,557	423,238	4,319,408
Depreciation	10,020	-	-	-	10,020
Total expenses	<u>\$ 3,906,190</u>	<u>\$ 199,681</u>	<u>\$ 223,557</u>	<u>\$ 423,238</u>	<u>\$ 4,329,428</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, 2021

Cash flows from operating activities

Change in net assets	\$ 505,596
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	10,020
Loan forgiveness	(388,600)
(Increase) decrease in assets	
Grant and contracts receivable	130,855
Increase (decrease) in liabilities	
Accounts payable and accrued expenses	<u>(58,454)</u>
Net cash provided by operating activities	<u>199,417</u>

Cash flows from investing activities

Purchases of computer equipment	<u>(9,963)</u>
Net cash used in investing activities	<u>(9,963)</u>

Net increase in cash and cash equivalents 189,454

Cash and cash equivalents

Beginning of year	<u>1,170,366</u>
End of year	<u>\$ 1,359,820</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

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. 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.
- *Touchline* – Daily reassurance calls are made to homebound and frail elders living alone to ensure their health and safety.
- *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.
- (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.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Basis of presentation (continued)

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. 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.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. 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.

7. 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, 2021, 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 2017 through 2019, generally three years from the date the returns are filed. However, the Agency is not aware of any on-going examinations.

8. 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.

9. 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.

NOTE C – AVAILABILITY AND LIQUIDITY

The following reflects the Agency's financial assets at June 30, 2021, 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	\$ 1,359,820
Grants and contract receivables	484,410
Total financial assets	1,844,230
Less amounts not available to be used within one year:	
Net assets with donor restrictions	(336,081)
Financial assets available to meet general obligations over the next twelve months	\$ <u>1,508,149</u>

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE C – AVAILABILITY AND LIQUIDITY (Continued)

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, 2021, consists of the following:

Furniture and equipment	\$ 86,501
Computer software	<u>76,294</u>
Total	162,795
Less accumulated depreciation and amortization	<u>(134,612)</u>
Property and equipment, net	<u>\$ 28,183</u>

Depreciation and amortization expense for the year ended June 30, 2021 totaled \$10,020.

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, 2021, the Agency did not have an outstanding balance on the line of credit.

NOTE F – FORGIVEABLE LOAN PAYABLE

On April 21, 2020, the Agency was granted a loan, as evidenced by a note, from a bank in the amount of \$388,600 under the Paycheck Protection Program (“PPP”). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels.

The Agency applied to the bank for loan forgiveness during the current fiscal year, and on March 29, 2021, forgiveness of the entire PPP loan in the amount of \$388,600, as well as accrued interest of \$3,681, was granted. As such, the loan forgiveness is reported on the statement of operations for the fiscal year ended June 30, 2021.

NOTE G – 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, 2021.

NOTE H – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2021, net assets with donor restrictions consists of grant awards restricted for special purposes totaling \$336,081.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE I – 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, 2021, the market value of the investments totaled \$200,579. 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, 2021, totaled \$8,318.

NOTE J – 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	200.20	5	0-4	200.20	5
3-5	239.98	5	5-14	239.98	5
6 and over	280.02	5	15 and over	280.02	5

At June 30, 2021, the Agency recorded a liability for days earned as paid time off in the amount of \$31,046.

2. Operating leases

As of June 30, 2021, the Agency was obligated under an operating lease for its main facilities expiring on September 30, 2021, and an operating lease for a copy machine expiring on August 31, 2024. The approximate future minimum lease payments under these agreements are as follows:

Year Ending June 30,	Amount
2022	\$ 9,967
2023	3,117
2024	3,117
2025	260

Facilities rent expense and copy machine rent expense for the year ended June 30, 2021 totaled \$27,201 and \$3,377, respectively.

3. Concentration of risk

Of its total public support and revenue, the Agency receives approximately 50% 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.

4. 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, 2021 total \$1,243,372.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE K – SUMMARY OF GRANTS AND CONTRACTS FUNDING

Funding Source	Grant / Contract Number	Grant / Contract Period	Contract Awarded	Recognized Support
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/19-09/30/20	\$ 107,000	\$ 22,765
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/20-09/30/21	107,000	69,316
Broward County - CARES Act Funding		07/01/20-12/30/20	75,458	29,322
United Way of Broward County	1516-04-46-01	07/01/20-06/30/21	230,000	229,997
United Way of Broward County & BBHC	64601	07/01/20-06/30/21	193,784	278,784
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/19-09/30/20	81,818	13,569
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/20-09/30/21	92,453	63,693
Children's Services Council of Broward:				
Community I&R Line - Special Needs Unit	18-2485	10/01/19-09/30/20	668,293	171,855
Community I&R Line - Special Needs Unit	18-2485	10/01/20-09/30/21	810,586	511,760
Community I&R Line	18-2486	10/01/19-09/30/20	354,956	137,533
Community I&R Line	18-2486	10/01/20-09/30/21	425,100	256,347
Behavioral Health	19-2487	10/01/19-09/30/20	446,678	143,611
Behavioral Health	19-2487	10/01/20-09/30/21	624,719	440,377
B2L Consulting Agreement	20-2488	10/01/20-09/30/21	30,000	22,500
Early Learning Coalition of Broward County	FCFH-CCRR-17-ELC1	07/01/20-06/30/21	461,092	455,193
DCF-Crisis Counseling Program (CCP)	LH806	07/11/20-9/09/2021	454,831	364,023
Crisis Center of Tampa Bay - MYFLVET		10/01/19-09/30/20	164,044	41,011
Crisis Center of Tampa Bay - MYFLVET		10/01/20-09/30/21	172,246	129,184
Broward County Department of Health	BW760	05/01/21-04/30/22	151,360	25,227
City Funding:				
City of Fort Lauderdale		10/01/19-09/30/20	20,000	5,000
City of Fort Lauderdale		10/01/20-09/30/21	20,000	15,000
City of Hollywood		10/01/19-09/30/20	10,000	2,500
City of Hollywood		10/01/20-09/30/21	10,889	8,167
Town of Lauderdale by the Sea		10/01/20-09/30/21	5,000	5,000
City of North Lauderdale		10/01/20-09/30/21	6,000	6,000
City of Plantation		01/01/20-12/31/20	15,000	7,500
City of Plantation		01/01/21-12/31/21	15,000	7,500
City of Pompano Beach		10/01/19-09/30/20	15,000	3,750
City of Pompano Beach		10/01/20-09/30/21	20,000	13,400
The Frederick A. DeLuca Foundation		06/01/21-05/31/22	105,000	105,000
The Frederick A. DeLuca Foundation		04/01/21-03/31/22	100,000	100,000
The Jim Moran Foundation		07/01/20-06/30/21	75,000	75,000
United Way of Marion County		10/01/20-09/30/21	82,840	74,431
United Way of North Central Florida		07/01/20-06/30/21	70,380	70,880
United Way Worldwide		01/01/21-12/31/21	100,000	53,567
AIDS Healthcare Foundation		10/01/20-09/30/21	50,000	50,000
United Way Worldwide		08/01/20-07/31/21	50,000	50,000
Florida College System Foundation		04/15/21-11/19/21	45,000	45,000
FLAIRS - Summer Food Program		07/01/20-06/30/21	22,228	22,228

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE K – SUMMARY OF GRANTS AND CONTRACTS FUNDING (Continued)

<u>Funding Source</u>	<u>Grant / Contract Number</u>	<u>Grant / Contract Period</u>	<u>Contract Awarded</u>	<u>Recognized Support</u>
United Way Worldwide		07/01/20-06/30/21	18,307	18,307
South Florida Community Care Network, LLC		01/01/21-12/31/21	13,725	10,725
Parkland Cares, Inc.		07/01/20-06/30/21	10,000	10,000
United Way Worldwide		07/01/20-12/31/20	10,000	10,000
FLAIRS - Florida Inmate Release Program		07/01/20-06/30/21	8,755	8,755
DCF SA & MH		05/31/21-09/08/21	11,076	7,430
Broward Regional Health Planning Council		10/01/19-09/30/20	17,760	3,520
Coral Springs Community Chest		07/01/20-06/30/21	3,300	3,300
FLAIRS - Diabetes Program		07/01/20-06/30/21	2,542	2,542
AHF			2,500	2,500
Vibrant Emotional Health-Disaster Distress Helpline		07/01/20-06/30/21	2,500	2,500
				<u>\$ 4,205,569</u>

NOTE L – SUBSEQUENT EVENTS

The Agency evaluated subsequent events through September 24, 2021, 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



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Sanson, Kline, Jacomino & Tandoc, LLP
5805 Blue Lagoon Drive | Suite 220 | Miami, FL 33126
Tel: (305) 269-8633 | Fax: (305) 265-0652 | www.skjtlp.com

**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***

Independent Auditor's Report

The Board of Directors
Broward County Community Development Corporation, Inc.
d/b/a Broward Housing Solutions, 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 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, 2021, 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 September 24, 2021.

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) to determine the 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 and therefore, material weaknesses or significant deficiencies may exist that were not 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.

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 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 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
September 24, 2021



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Sanson, Kline, Jacomino & Tandoc, LLP
5805 Blue Lagoon Drive | Suite 220 | Miami, FL 33126
Tel: (305) 269-8633 | Fax: (305) 265-0652 | www.skjtlp.com

**Report on Compliance For Each Major Federal Program
and on Internal Control Over Compliance Required by the
Uniform Guidance**

Independent Auditor's Report

The Board of Directors
Broward County Community Development Corporation, Inc.
d/b/a Broward Housing Solutions, Inc.:

Report on Compliance for 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 described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. 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"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complies, 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, 2021.

Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 & Tandon, LLP

Miami, Florida
September 24, 2021

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, 2021

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 Early Learning Coalition of Broward County, Inc.:				
Child Care and Development Block Grant	93.575	211-19-ELC1	\$ -	\$ 455,233
Passed through Crisis Center of Tampa Bay, Inc.:				
Opioid STR	93.788	LD994	-	41,011
Passed through Florida Department of Health:				
HIV Prevention Activities Health Department Based	93.940	BW760	-	18,804
Passed through Crisis Center of Tampa Bay, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	LD994	-	110,593
Passed through United Way of Broward County, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	064601	-	98,441
Passed through Florida Department of Children and Families:				
Mental Health Disaster Assistance and Emergency Mental Health	93.982	LH806	-	369,032
Total U.S. Department of Health and Human Services			-	<u>1,093,114</u>
Total Expenditures of Federal Awards			\$ -	<u>\$ 1,093,114</u>

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, 2021

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2021. 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.

SCHEDULE OF FINDINGS AND QUESTIONS COSTS

For the year ended June 30, 2021

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:

<u>CFDA number</u>	<u>Name of federal program</u>
93.575	U.S. Department of Health and Human Services: Passed-through Early Learning Coaling of Broward County, Inc.: Child Care and Development Block Grant

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.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Internal Control Over Compliance – 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, 2021

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, 2021

1. Total Expenditures	\$ 4,329,428
2. Less Other State and Federal Funds	(278,784)
3. Less Non-Match SAMH Funds	-
4. Less Unallowable Costs Per 65E-14, FAC	<u>(1,150,648)</u>
5. Total Allowable Expenditures (Sum of lines 1,2,3 and 4)	<u>2,899,996</u>
6. Total Amount of State Earnings (Line 5 times 75%)	2,174,997
7. Amount of State Funds Requiring match	<u>278,784</u>
8. Amount Due to Department (Subtract line 7 from line 6)	<u>\$ 1,896,213</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, 2021

	State Funded SAMH Cost Centers	Non SAMH Cost Center	Total
Personnel expenses:			
Salaries	\$ 1,668,658	\$ 342,000	\$ 2,010,658
Fringe	290,898	59,621	350,519
Total personnel services	<u>1,959,556</u>	<u>401,621</u>	<u>2,361,177</u>
Other expenses:			
Building occupancy	40,065	8,211	48,276
Professional services	243,835	49,975	293,810
Travel	378	77	455
Insurance	19,651	4,028	23,679
Operating supplies and expenses	113,562	23,275	136,837
Other	150,692	637,659	788,351
Total expenses	<u>568,183</u>	<u>723,225</u>	<u>1,291,408</u>
Total personnel services and expenses	<u>2,527,739</u>	<u>1,124,846</u>	<u>3,652,585</u>
Indirect costs:			
Administration	169,211	507,632	676,843
Total indirect expenses	<u>169,211</u>	<u>507,632</u>	<u>676,843</u>
Total operating expenses	2,696,950	1,632,478	4,329,428
Unallowable costs	<u>(287,662)</u>	<u>(862,986)</u>	<u>(1,150,648)</u>
Total allowable operating expenses	<u>\$ 2,409,288</u>	<u>\$ 769,492</u>	<u>\$ 3,178,780</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, 2021

	State SAMH-Funded Cost Centers	Non SAMH Cost Center	Total
State SAMH funding:			
Childrens substance abuse	\$ 46,389	\$ -	\$ 46,389
Adult mental health	83,334	-	83,334
Adult substance abuse	149,061	-	149,061
Total state SAMH funding	<u>278,784</u>	<u>-</u>	<u>278,784</u>
Other government funding:			
Local government	1,448,544	362,136	1,810,680
Federal grants and contracts	811,530	197,883	1,009,413
Total other government funding	<u>2,260,074</u>	<u>560,019</u>	<u>2,820,093</u>
All other revenue:			
Contribution and donations	-	196,332	196,332
Other	897,355	641,420	1,538,775
In-kind	-	1,040	1,040
Total all other revenue	<u>897,355</u>	<u>838,792</u>	<u>1,736,147</u>
Total funding	<u>\$ 3,436,213</u>	<u>\$ 1,398,811</u>	<u>\$ 4,835,024</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, 2021

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.

2-1-1 Broward Board of Directors

<u>Board Officers</u>	<u>Board Members</u>
Scott Singer, <i>Chair</i> Assistant Vice President, Operations Baptist Hospital of Miami 200 NE 17th Court #802 Fort Lauderdale, FL 33305 T: (614) 266-9229 Lscottssinger@yahoo.com	Kate Goldman Director, Governance & Community Relations Baptist Health South Florida 4208 N. Dixie Hwy #24 Oakland Park, FL 33334 T: (954) 683-3290 kateg@baptisthealth.net
Bob Birdsong, <i>Vice Chair</i> COO Mills Electric Service 2730 NE 58th Street Fort Lauderdale, FL 33308 T: (954) 501-5547 Bobbirdsong95@gmail.com	Kip Hunter-Epstein CEO Kip Hunter Marketing 888 E Las Olas Blvd., Suite 500 Ft. Lauderdale, FL 33301 T: (954) 303-5551 kip@kiphuntermarketing.com
Brett Friedman, CPA, <i>Treasurer</i> Partner RSM US LLP 201 E. Las Olas Blvd. Suite 2500 Ft. Lauderdale, FL 33301 T: (954) 462-6351 brett.friedman@rsmus.com	Marc Infante Vice President/ Financial Advisor Ameriprise Financial Services 5200 Town Center Circle, Suite 600 Boca Raton, FL 33486 T: (561) 350-5874 marc.infante@ampf.com
Veronica Jimenez, <i>Secretary</i> Private Client Sales Leader Brown & Brown Insurance 1201 W Cypress Creek Rd., Suite 130 Ft. Lauderdale, FL 33309 T: (954) 331-1378 vjimenez@bbftlaud.com	Ellice Martinez Assistant Vice President, Community Engagement HCAhealthcare East Florida Division 450 East Las Olas Blvd., Suite 1100 Fort Lauderdale, FL 33301 T: (954) 695-4230 Ellice.martinez@hcahealthcare.com
Dana Sommerstein, Esq., <i>Immediate Past Chair</i> Partner Greenspoon Marder 200 E Broward Blvd., Suite 1800 Ft. Lauderdale, FL 33301 T: (954) 333-4326 dana.somerstein@gmlaw.com	Leon Mink Senior Vice President and Chief Information Officer Community Care Plan 1643 Harrison Parkway, Bldg. H, Suite 200 Sunrise, FL 33323 T: (954) 622-3328 lmink@ccpeares.org
Yvette Birdsong Real Estate New Radiance Cosmetic 2730 NE 58th Street Fort Lauderdale, FL 33394 T: (954) 682-2552 yvetteroulette@hotmail.com	Major Renea Peterson Broward County Sheriff's Office Director of Government Affairs 2601 W Broward Blvd. Fort Lauderdale, FL 33071 T: (954) 649-1606 Renea_Peterson@sheriff.org
Jeff Brandstaetter Manager/Major & Governmental Accounts FPL 7201 Cypress Rd, CB-2110 Plantation, FL 33317 T: (954) 581-3020 Jeffrey.Brandstaetter@fpl.com	Dr. Jamonica Rolle Vice Provost of Academic Affairs Broward College 1000 Coconut Creek Blvd. Bldg. 49, Room 201 Coconut Creek, FL 33066 T: (954) 201-8817 jrolle@broward.edu
Kavita Channe Founder Channé Rosé 500 E. Broward Blvd., Suite 2300 Fort Lauderdale, FL 33394 T: (954) 501-4071 kavitachannel@gmail.com	Kathy Salerno Director of Community Affairs Broward Health 1800 NW 49th Street Fort Lauderdale, FL 33309 T: (954) 473-7181 ksalerno@browardhealth.org

2-1-1 Broward Board of Directors

Michael Wild, Esq.,
Partner
WFP Law
1250 S. Pine Island Rd., Suite 200
Plantation, FL 33324
T: (954) 944-2855
mwild@wfplaw.com

FIRST CALL FOR HELP OF BROWARD, INC.
OPERATING BUDGET
JULY 1, 2024 TO JUNE 30, 2025

Revenue

United Way	324,500
Broward County	127,000
Children's Services Council	2,404,400
Early Learning Coalition of Broward	292,500
DCF - First Responder Program	1,330,019
City Funding	130,000
Crisis Ctr Tampa Bay - MYFLVets	177,413
UWBC/BBHC/BH	480,000
UWBC/BBHC/988	1,484,958
Grants/Foundations	1,376,752
Fundraising/Sponsorships	285,700
Contributions/Donations	60,000
Misc.	180,000
Total Revenue	8,653,242

Expenses

Salaries	4,899,283
Taxes	378,530
Benefits	655,613
Professional Fees	515,000
Supplies	26,000
Telephone/Communications	201,000
Postage	3,000
Occupancy	28,000
Insurance	30,000
Equipment Rental/Maintenance	1,700
Printing/Promotions	53,000
Travel	41,000
Organizational Development	25,000
Memberships/Certifications	15,000
Misc.	255,000
Grant Disbursements	1,526,116
Total Expenses	8,653,242



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

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.,

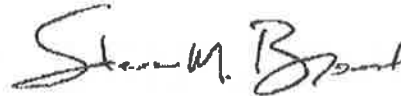
0256483624
Apr. 20, 2023 LTR 4168C 0
65-0589294 000000 00
00018505

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,

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

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

2023
Open to Public
Inspection**A** For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24****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 **7,746,005****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****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1995** **M** State of legal domicile: **FL****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: 2-1-1 BROWARD IS THE LIVE, 24-HOUR COMPREHENSIVE HELPLINE, PROVIDING ALL PEOPLE WITH CRISIS, HEALTH AND HUMAN SERVICES AND CONNECTING THEM TO RESOURCES IN OUR COMMUNITY.		
	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 2023 (Part V, line 2a)	5	104
Revenue	6 Total number of volunteers (estimate if necessary)	6	2
	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
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	8,045,879	7,679,806
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,029	49,179
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	557,535	17,020
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,616,443	7,746,005
	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)	4,452,114	5,295,592
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	424,181	
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,151,162	2,622,990
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,603,276	7,918,582
	19 Revenue less expenses. Subtract line 18 from line 12	1,013,167	-172,577
		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	3,333,698	2,964,565
	21 Total liabilities (Part X, line 26)	562,770	366,214
	22 Net assets or fund balances. Subtract line 21 from line 20	2,770,928	2,598,351

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	Date 11/22/2024
	Type or print name and title PRESIDENT/CEO	
Paid Preparer Use Only	Print/Type preparer's name ALFREDO A. JACOMINO	Preparer's signature ALFREDO A. JACOMINO
	Firm's name PAASCO	Date 11/21/24
	Firm's address 255 Alhambra Cir Suite 1100 Coral Gables, FL 33134-7412	Check ☐ if self-employed PTIN ***** Firm's EIN **--***2623 Phone no. 305-567-0150

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2023)

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 \$ **7,233,844** including grants of\$) (Revenue \$)
2-1-1 Broward answered 95,252 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 170,174 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 242,770 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 **7,233,844**

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?		X
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

DAA

Form **990** (2023)

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 noncash 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	2
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	1
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	104
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 8822?	7c	
d	If "Yes," indicate the number of Forms 8822 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	19	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.		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						173,432	0	0
(2) FRANCISCO ISAZA	40.00									
CHIEF OPER OFFICER	0.00	X						115,448	0	0
(3) LOUISA MORRIS	40.00									
CHIEF FIN/HR OFFICER	0.00	X						115,003	0	0
(4) WILLIAM SPENCER	40.00									
CHIEF SOCIAL ENTERP.	0.00	X						111,089	0	0
(5) YVETTE BIRDSONG	0.00									
BOARD MEMBER	0.00	X						0	0	0
(6) JEFF BRANDSTAETTER	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) KIP HUNTER-EPSTEIN										
(12) BOARD MEMBER	0.00	X						0	0	0
(13) MARC INFANTE										
(13) BOARD MEMBER	0.00	X						0	0	0
(14) VERONICA JIMENEZ										
(14) BOARD MEMBER	0.00	X						0	0	0
(15) MARIA JOHNSTON										
(15) BOARD MEMBER	0.00	X						0	0	0
(16) ELlice MARTINEZ										
(16) BOARD MEMBER	0.00	X						0	0	0
(17) LEON MINK										
(17) BOARD MEMBER	0.00	X						0	0	0
(18) DR. JAMONICA ROLLE										
(18) BOARD MEMBER	0.00	X						0	0	0
(19) DAVID ROSS										
(19) BOARD MEMBER	0.00	X						0	0	0
1b Subtotal								514,972		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								514,972		

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 **4**

	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

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	7,394,351				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	285,455				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		7,679,806				
	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)		49,179	49,179			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(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	(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 ENDOWMENT INCOME	Business Code	8,743	8,743			
	b MISCELLANEOUS INCOME		8,277	8,277			
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		17,020				
	12 Total revenue. See instructions		7,746,005	66,199	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 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	4,477,044	4,121,196	162,033	193,815
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	478,375	455,545	13,902	8,928
10 Payroll taxes	340,173	320,186	12,258	7,729
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
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.)	700,643	598,745	17,127	84,771
12 Advertising and promotion				
13 Office expenses	49,004	41,581	4,318	3,105
14 Information technology				
15 Royalties				
16 Occupancy	23,786	6,608	17,178	
17 Travel	26,591	19,807	6,594	190
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,019	15,506	962	551
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,468	7,468		
23 Insurance	30,734	27,663	1,117	1,954
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 GRANTS	1,349,457	1,349,457		
b TELEPHONE	173,049	157,260	10,337	5,452
c MISCELLANEOUS	109,257	83,036	8,286	17,935
d SPECIAL EVENTS	97,314			97,314
e All other expenses	38,668	29,786	6,445	2,437
25 Total functional expenses. Add lines 1 through 24e	7,918,582	7,233,844	260,557	424,181
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 her ☐ 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	1,821,651	1	1,877,408
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,497,507	4	1,076,576
	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	765	9	3,256
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 170,147		
	b Less: accumulated depreciation	10b 162,822	10c 7,325	
	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)	3,333,698	16	2,964,565	
Liabilities	17 Accounts payable and accrued expenses	562,770	17	366,214
	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	562,770	26	366,214
	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		2,770,928	27	2,598,351
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		2,770,928	32	2,598,351
33 Total liabilities and net assets/fund balances	3,333,698	33	2,964,565	

Form **990** (2023)

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	7,746,005
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,918,582
3	Revenue less expenses. Subtract line 2 from line 1	3	-172,577
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,770,928
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	2,598,351

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** (2023)

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) KATHY SALERNO										
(12) BOARD MEMBER	0.00	X						0	0	0
(21) SCOTT SINGER										
(13) BOARD MEMBER	0.00	X						0	0	0
(22) DANA SOMERSTEIN										
(14) BOARD MEMBER	0.00	X						0	0	0
(23) MICHAEL WILD										
(15) BOARD MEMBER	0.00	X						0	0	0
(16)										
(17)										
(18)										
(19)										
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

	Yes	No
3		

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

4		
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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

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

2023

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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,721,259	4,394,622	5,428,844	8,045,879	7,679,806	29,270,410
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	3,721,259	4,394,622	5,428,844	8,045,879	7,679,806	29,270,410
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						29,270,410

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	3,721,259	4,394,622	5,428,844	8,045,879	7,679,806	29,270,410
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						29,270,410
12 Gross receipts from related activities, etc. (see instructions)					12	1,146,812

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 2023 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test — 2023. 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 — 2022. 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 — 2023. 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 — 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests — 2023. 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 — 2022. 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) 2023

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	Yes	No
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.		
2a		
b	Yes	No
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.		
2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	
a	Yes	No
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 .		
3a		
b	Yes	No
Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

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

OMB No. 1545-0047

2023

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 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) (2023)

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	LEO GOODWIN FOUNDATION ATTN: ELLIOT P. BORKSON, TRUSTEE 800 CORPORATE DRIVE, STE 550 FT LAUDERDALE FL 33334	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	FLORIDA POWER & LIGHT COMPANY 700 UNIVERSE BLVD JUNO BEACH FL 33408	\$ 19,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	COMMUNITY FOUNDATION OF BROWARD 910 EAST LAS OLAS, STE 200 FORT LAUDERDALE FL 33301	\$ 13,743	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	MEMORIAL HEALTHCARE SYSTEM 3111 STIRLING ROAD HOLLYWOOD FL 33021	\$ 22,133	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	CALVIN GIORDANO & ASSOCIATES, INC 1800 ELLER DRIVE, STE 600 FORT LAUDERDALE FL 33316	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	FIDELITY CHARITABLE PO BOX 770001 CINCINNATI OH 45277	\$ 7,500	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	\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	TRUIST BANK 515 E. LAS OLAS BLVD., 7TH FLOOR FORT LAUDERDALE FL 33301	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	ULTIMATE KRONOS GROUP 2250 N. COMMERCE PARKWAY WESTON FL 33326	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	GREENSPOON MARDER 100 W. CYPRESS CREEK ROAD #700 FORT LAUDERDALE FL 33309	\$ 12,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11	MARIA JOHNSTON 560 EL DORADO PARKWAY PLANTATION FL 33317	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12	SPACE COAST CREDIT UNION 6335 N. ANDREW AVENUE FORT LAUDERDALE FL 33309	\$ 5,200	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
13	BBX CAPITAL, INC. 201 E. LAS OLAS BLVD., SUITE 1900 FORT LAUDERDALE FL 33301	\$ 11,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14	PROJECT BEAUTY 1181 NW 95TH AVENUE PLANTATION FL 33322	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15	THE COMPUTER GUYZ 12419 NW 35TH STREET CORAL SPRING FL 33065	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
16	RSM US, LLP 201 E. LAS OLAS BLVD., SUITE 2500 FORT LAUDERDALE FL 33312	\$ 6,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
17	GARY ROBINSON, P.A. 401 E. LAS OLAS BLVD. SUITE 1000 FORT LAUDERDALE FL 33301	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
18	MICHEAL WILD, ESQ. WFP LAW 1250 S. PINE ISLAND RD STE 200 PLANTATION FL 33301	\$ 5,750	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
19	BERKOWITZ POLLACK BRANT 515 E. LAS OLAS BLVD., SUITE 15 FORT LAUDERDALE FL 33301	\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
20	BROWN & BROWN 1201 W. CYPRESS CREEK ROAD SUITE 130 FORT LAUDERDALE FL 33309	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
21	SOUTH FLORIDA COMMUNITY CARE NETWORK 1643 HARRISON PARKWAY #H200 SUNRISE FL 33323	\$ 30,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
22	BROWARD HEALTH 1800 NW 49TH STREET FORT LAUDERDALE FL 33309	\$ 10,000	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 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

2023

Open to Public
Inspection

Name of the organization

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC

****-***9294**

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 on line 2a | 2c |
| d Number of conservation easements included on line 2c 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 2d 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) 2023

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange program
 e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

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

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

☐ Yes ☐ No

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☐ No

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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				
d Equipment				
e Other				

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

Part VII Investments – Other Securities

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

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

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, line 13, col. (B))		

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, line 15, col. (B))	

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, line 25, col. (B))	

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	7,746,005
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	7,746,005
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	7,746,005

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	7,918,582
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	7,918,582
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	7,918,582

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 XIII Supplemental Information *(continued)*

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

2023

Open to Public
Inspection

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

****-***9294**

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
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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)?

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

Schedule J (Form 990) 2023

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)	173,432	0	0	0	0	173,432	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)							

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 for supplemental information with horizontal lines.

**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

2023

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 95,252 contacts in FY 2023/2024, including calls, chat sessions, texts, and email requests. There were also 177,048 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 3,324 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,UPON REQUEST AND POSTED ON NOTICE BOARD AT OFFICE.

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

2023Attachment
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	1,160,000
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	2,890,000
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 2022 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 2024. 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	
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 2023	17	132
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 2023 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						
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 2023 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	132
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** (2023)



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074

112503.637305.356502.22981 1 AB 0.593 532



FIRST CALL FOR HELP OF BROWARD INC
3317 NW 10TH TER STE 403
FT LAUDERDALE FL 33309-5941

112503

Notice	CP211A
Tax period	June 30, 2024
Notice date	December 23, 2024
Employer ID number	65-0589294
To contact us	Phone 877-829-5500
Page 1 of 1	

Important information about your June 30, 2024, 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, 2024, Form 990, Return of
Organization Exempt From Income Tax.
Your new due date is May 15, 2025.

What you need to do

File your June 30, 2024, Form 990 by May 15, 2025, electronically. The IRS will not accept Form 990 filed on paper for tax years ending on or after July 31, 2020.
You may use software offered by visiting [IRS.gov/eomefproviders](https://www.irs.gov/eomefproviders).

Additional information

- Visit [IRS.gov/cp211a](https://www.irs.gov/cp211a).
- Go to [IRS.gov/charities](https://www.irs.gov/charities) or call 877-829-5500 to learn more about electronic filing requirements.
- Keep this notice for your records.

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1582

Date Submitted: 5/5/2025

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 9, 2025.

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, Inc.

Address*

P.O. Box 0326

City*

Pompano Beach

State*

FL

Zip Code*

33061-0326

Contact Person*

Brian 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*

Replacement/Repair of Struts

Requested Funding Amount*

3000

Project/Program Details

Briefly describe your organization*

The Hillsboro Lighthouse Preservation Society was founded in October, 1997 for the purpose of preserving the historic Hillsboro Light Station 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 Station and the Hillsboro Inlet area through preservation of structures and artifacts, education and public access tours.

Explain the objectives of your project*

The horizontal struts and crossmembers at the base of the lighthouse are severely rusted and worn. Some can be repaired/refurbished, others will need to be completely replaced. We have obtained an estimate from a well known lighthouse refurbishment contractor - ICC Commonwealth - to execute this effort. Work is expected to begin in Oct/Nov of this year.

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 an iconic local landmark that provides intangible benefits to all citizens in the northern Broward Cty area and is also an aid to any mariner at night with its powerful beam of light that can be seen as far as 28 NM out to sea.

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 2024-2025, 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*

Once under contract, there will be milestone payments made to the contractor based on % complete of the strut repair/replacement

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*

Brian

Last Name*

Ginch

Title*

Treasurer

Date*

5/5/2025

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.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 regularly-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.

HLPS Expense Analysis

<u>Item</u>	<u>Cost</u>	<u>Frequency</u>	<u>Annual Projection</u>	<u>Purpose</u>
T-Mobile	\$86	Monthly	\$1,032	HLPS cell phone + Museum wireless service
QuickBooks	\$65	Monthly	\$780	HLPS accounting system software
Brownrice Streaming	\$15	Monthly	\$180	WebCam streaming service @ LH
Public Storage	\$438	Monthly	\$5,256	Storage Unit
Printing/Advertising	\$4,000	Various	\$4,000	Newletter, Rack cards, etc.
Accountant Professional Fees	\$2,000	Various	\$2,000	Accountant Fees - Tax returns, etc.
Florida State Sales Tax	\$280	Monthly	\$3,360	Payment to State of FLA for museum sales
Volunteer Tour Day Lunches	\$125	Monthly	\$1,500	Lunches on tour days
South Fla Diving HQ	\$1,100	Monthly	\$13,200	Dive boat for monthly tours + gala
Museum COGS	\$1,800	Monthly	\$27,500	Cost of museum inventory replenishment
Bricks COGS	\$200	Monthly	\$2,400	Cost of bricks
General Liability Insurance	\$2,345	Annually	\$2,345	HLPS general liability insurance premium
Clover Monthly Subscription	\$55	Monthly	\$660	Merchant Service Software Subscription
Clover Merchant Acct. Fees	Various	Various	\$3,000	All transaction merchant fees from Clover
<u>TOTAL:</u>			<u>\$67,213</u>	

Average Monthly Expenses ***\$5,601***
Total remaining 2025 expenses ***\$56,011***

HLPS, Inc.

Statement of Financial Position

As of December 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Main Checking #1 - 7759 - 1	0.00
Main Checking #2 - 3503 - 1	0.00
Main Checking (7381) - 2	-116,326.45
Museum & Gift Shop - 5908 - 1	0.00
Museum and Gift Shop (7985) - 2	7,825.08
TD Bank CD	402,475.24
Total Bank Accounts	\$293,973.87
Total Current Assets	\$293,973.87
TOTAL ASSETS	\$293,973.87
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Opening balance equity	63,775.45
Retained Earnings	162,938.56
Net Revenue	67,259.86
Total Equity	\$293,973.87
TOTAL LIABILITIES AND EQUITY	\$293,973.87

HLPS Board of Directors – May 2023

Title	Name
President	Ken Herman
Vice-President	Ed Dietrich Jr.
Secretary	Betsy Slagle
Treasurer	Brian Ginch
Director	Arthur Makenian
Director	David DeJesus
Director	Rob O'Neill
Director	Debbie Divich
Director	Bill Slager
Director	Fred Maclean Jr.
Director	Ralph Krugler
Director	Pam Wunderlich
Director	Christina Doone

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.

Webb & Associates CPA LLC
Certified Public Accountants
404 East Atlantic Boulevard
Pompano Beach, FL 33060
Phone: (954) 782-5250; Fax: (954) 943-1650
webbcpa.com

May 8, 2024

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, 2023 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:

Webb & Associates CPA 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 12/31/23 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,

Webb & Associates CPA 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

For calendar year 2023, or fiscal year beginning, 2023, and ending, 20

Do not send to the IRS. Keep for your records.**Go to www.irs.gov/Form8879TE for the latest information.****2023**

Name of filer

**Hillsboro Lighthouse Preservation
Society, Inc.**

EIN or SSN

65-0803910

Name 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 146,080
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 2023 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 **Webb & Associates CPA 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 2023 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 2023 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

05/09/24**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.

60077002699

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 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

05/09/24**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** (2023)

DAA

A For the 2023 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

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

H(c) Group exemption number

D Employer identification number

65-0803910

E Telephone number

954-942-9100

G Gross receipts \$

198,903

I Tax-exempt status:

☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website:

N/A

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)	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	0
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
Revenue	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0
	8	Contributions and grants (Part VIII, line 1h)	75,000
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	97
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	175,199
Expenses	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	250,296
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	67,711
	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
Net Assets or Fund Balances	b	Total fundraising expenses (Part IX, column (D), line 25)	22,470
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	103,918
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	171,629
	19	Revenue less expenses. Subtract line 18 from line 12	78,667
	20	Total assets (Part X, line 16)	208,607
	21	Total liabilities (Part X, line 26)	0
	22	Net assets or fund balances. Subtract line 21 from line 20	208,607

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

Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name

Pamela Braswell, C.P.A.

Preparer's signature

Date

Check ☐ if self-employed

PTIN

P00849090

Firm's name

Webb & Associates CPA LLC

Firm's EIN

93-3349075

Firm's address

404 East Atlantic Boulevard, Suite 200
Pompano Beach, FL 33060

Phone no.

954-782-5250

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 \$ **30,120** including grants of \$ **25,000**) (Revenue \$ **102,800**)

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 \$ **40,351** 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 **70,471**

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? <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 noncash 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>		
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	0	
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

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

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	14	
	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	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
Lighthouse Point

2420 N.E. 45th Street

FL 33064

954-942-9100

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) David DeJesus Director	1.00 0.00	X						0	0	0
(2) Debbie Divich Director	1.00 0.00	X						0	0	0
(3) Christina Doone Director	1.00 0.00	X						0	0	0
(4) Ralph Krugler Director	1.00 0.00	X						0	0	0
(5) Frederick R. MacLean Director	1.00 0.00	X						0	0	0
(6) Arthur Makenian Director	1.00 0.00	X						0	0	0
(7) Rob O'Neil Director	1.00 0.00	X						0	0	0
(8) Bill Slager Director	1.00 0.00	X						0	0	0
(9) Amber Thompson-Velez Director	1.00 0.00	X						0	0	0
(10) Pam Wunderlich Director	1.00 0.00	X						0	0	0
(11) Edward H. Dietrich Vice President	1.00 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) Brian Ginch										
(12) Treasurer	1.00 0.00			X				0	0	0
(13) Kenneth J. Herman										
(13) President	1.00 0.00			X				0	0	0
(14) Betsy Slagle										
(14) Secretary	1.00 0.00			X				0	0	0
(15)										
(16)										
(17)										
(18)										
(19)										
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

0

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

Section B. Independent Contractors

1

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

(A) Name and business address	(B) Description of services	(C) Compensation
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	54,000			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	13,500			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	35,300			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		102,800			
	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)					
	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	45,119			
	b	Less: direct expenses	8b	31,733			
	c	Net income or (loss) from fundraising events			13,386		
	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	50,984			
	b	Less: cost of goods sold	10b	21,090			
c	Net income or (loss) from sales of inventory			29,894		29,894	
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions			146,080	0	0	29,894

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	25,000	25,000		
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.)	8,691			8,691
12 Advertising and promotion	4,203	2,101		2,102
13 Office expenses	18,264	2,016	4,571	11,677
14 Information technology				
15 Royalties				
16 Occupancy	68,325	40,351	27,974	
17 Travel				
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	2,487		2,487	
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 Volunteer Appreciation	1,003	1,003		
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	127,973	70,471	35,032	22,470
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	208,607	1	226,714
	2 Savings and temporary cash investments		2	
	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	
	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)	208,607	16	226,714	
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	208,607	31	226,714
	32 Total net assets or fund balances	208,607	32	226,714
33 Total liabilities and net assets/fund balances	208,607	33	226,714	

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	146,080
2	Total expenses (must equal Part IX, column (A), line 25)	2	127,973
3	Revenue less expenses. Subtract line 2 from line 1	3	18,107
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	208,607
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	226,714

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 _____		

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

2023

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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	97,958	84,438	60,796	75,000	102,800	420,992
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	97,958	84,438	60,796	75,000	102,800	420,992
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						420,992

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	97,958	84,438	60,796	75,000	102,800	420,992
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				97		97
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	50,984	106,759
11 Total support. Add lines 7 through 10						527,848
12 Gross receipts from related activities, etc. (see instructions)					12	188,053

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 2023 (line 6, column (f) divided by line 11, column (f))	14	79.76 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	88.46 %
16a 33 1/3% support test — 2023. 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 — 2022. 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 — 2023. 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 — 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests — 2023. 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 — 2022. 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? <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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the 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.		Yes	No
2a			
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.			
2b			
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.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

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	\$	55,775
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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

2023

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 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
		Gala (event type)	(event type)	None (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	45,119			45,119
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	45,119			45,119
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	31,733			31,733
	10 Direct expense summary. Add lines 4 through 9 in column (d)				31,733
	11 Net income summary. Subtract line 10 from line 3, column (d)				13,386

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 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

2023

Open to Public
Inspection

Name of the organization

Hillsboro Lighthouse Preservation
Society, Inc.

Employer identification number
65-0803910

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)	Hillsboro Lighthouse Pres Soc Fund 2480 NE 23rd Street Pompano Beach FL 33062	84-4098018	501	25,000				Financial Support
(2)								
(3)								
(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

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					
2					
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.

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**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

2023

**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	Event Income and Deduction Worksheet Description Gift Shop Sales	2023
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.	50,984
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.	50,984
8. Cost of Goods Sold	8.	21,090
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.	21,090
16. Net Income/Loss. Line 7 minus Line 15	16.	29,894

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	21,090
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	21,090

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	2023
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.	45,119
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.	45,119
8. Cost of Goods Sold	8.	
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.	31,733
15. Total expenses. Add lines 8 through 14	15.	31,733
16. Net Income/Loss. Line 7 minus Line 15	16.	13,386

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	
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	31,733
Total Fundraising Expense	31,733

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

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	\$ 8,691	\$	\$	\$ 8,691
Total	\$ 8,691	\$ 0	\$ 0	\$ 8,691

Federal Statements**Schedule A, Part II, Line 1(e)**

Description	Amount
Various	\$ 54,000
Government Grants	13,500
Private Donations	35,300
Total	<u>\$ 102,800</u>

Schedule A, Part II, Line 10(e)

Description	Amount
Gift Shop Sales	\$ 50,984
Total	<u>\$ 50,984</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
Gala	\$ 45,119
Total	<u>\$ 45,119</u>

Gala**Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
Gala Fundraising Expenses	\$ 31,733
Total	<u>\$ 31,733</u>

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1495

Date Submitted: 3/27/2025

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 9, 2025.

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*

Honor Flight South Florida

Address*

PO Box 16821

City*

Plantation

State*

Florida

Zip Code*

33318

Contact Person*

Jessica Easterling

Title*

Vice Chairman

Phone Number*

9549144759

Email*

Chairman@HonorFlightSouthFlorida.org

Federal Identification Number (FIN)*

46-2939611

DUNS*

060024157

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

W30

Request Information

Project/Program Name*

Honor Flight South Florida

Requested Funding Amount*

\$40,000

Project/Program Details

Briefly describe your organization*

Honor Flight South Florida is a 100% all-volunteer organization, dedicated solely to honoring all veterans in Broward, Dade, and Monroe counties. In the final chapters of their lives, it's a race against time to fly these veterans to Washington D.C. to visit and reflect at the memorials built in their honor. Top priority is given to our most senior defenders of freedom, World War II and Korean War veterans, and those veterans who are terminally ill. We are now serving Cold War and Vietnam Veterans. Every one of these veterans fly absolutely free. The veteran's one-day mission to Washington D.C. includes round-trip airfare, deluxe bus transportation throughout Washington with police escorts, meals, commemorative tee shirts, and other amenities needed to travel comfortably. Disabled veterans are also welcome; with advance arrangements, honor chairs and oxygen are available.

Explain the objectives of your project*

OUR GOAL - Helping every single veteran in America, willing and able of getting on a plane and a bus, visit their memorial. OUR PRIORITY - First priority for a trip is given to World War II veterans. Terminally ill veterans of any service period may be given the same priority as WWII veterans (physician statement required.) OUR PHILOSOPHY - Since America felt it was important to build a memorial to the service and the ultimate sacrifice of her veterans, Honor Flight South Florida believes it's equally important that they actually get to visit and experience their memorial. OUR MOTTO - "We can't all be heroes. Some of us have to stand on the curb and clap as they go by." - Will Rogers

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

Itinerary - IWO - COG - WM - MALL - April 2025.docx

Optional file upload.

Target Population

Define the target population for your project*

We cover Boca Raton to Key West. Our demographic is very specific. Men and Women who served our Country in WWII, Korean War, Cold War and Vietnam. As of now, there are 11 LBTS veterans on our waiting list.

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 2024-2025, 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

What is Honor Flight 2025.pdf

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

A successful mission for us is filling the plane with 70 local deserving veterans and giving them a day of honor, healing and thanks.

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*

Jessica

Last Name*

Easterling

Title*

Vice Chairman

Date*

3.26.2025

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***

HFSF Form 990 Year 2023.pdf

Organization Annual Budget*

Profit and Loss - One Flight.pdf

Audited Financial Statement*

Financial Statement - 2024.pdf

501(C)(3) Determination Letter*

HFSF 501(c)(3) Form.pdf

Board of Directors List*

HFSF BOD-CC Contact List March 2025.xlsx

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.



What is Honor Flight®?

Conceived by Earl Morse, a physician assistant and retired Air Force Captain, the inaugural Honor Flight took place in May 2005. Six small planes left Springfield, Ohio with only 12 World War II veterans on a visit to Washington D.C. to see their memorial. After word got out, the list of veterans grew, and Honor Flight transitioned from a few small planes to commercial airlines.

Since then, Honor Flight has flown over 300,000 veterans to Washington, D.C. from all over the country. Today, Honor Flight is a national network of non-profit organizations (hubs) like Honor Flight South Florida, whose sole mission is to honor America's Veterans for all the sacrifices they've made on behalf of our country.

Honor Flight South Florida is an all-volunteer organization, dedicated solely to honoring veterans in Broward, Miami-Dade, and Monroe counties. In the final chapter of their lives, it's sometimes a race against time to fly these veterans to Washington to visit and reflect at the memorials built in their honor. Top priority is given to the members of our Greatest Generation, those who served during World War II. Priority is also given to terminally ill veterans of any service period. Every one of these veterans takes this trip at no cost to them.

For those who served between 1941-1975, the veteran's one-day mission includes round-trip airfare, deluxe bus transportation, meals, commemorative t-shirt and hat, and other amenities in order to travel comfortably. HFSE provides complimentary wheelchairs, and medical personnel to assist where needed.

Every trip includes a team of well-trained volunteers and guardians, who personally accompany this elite group throughout the entire day. Guardians pay their own way, and 100% of all donations received go toward honoring and flying veterans. Throughout the trip, the veterans are recognized and thanked for their service to America. They come home feeling renewed after being reminded how much their country loves and respects them. Our American veterans deserve nothing less.

HONOR FLIGHT SOUTH FLORIDA INC.

P.O. Box 16821, Plantation Florida 33318

Phone: (855) 359-1838 Email: info@honorflightsouthflorida.org

www.honorflightsouthflorida.org

Honor Flight South Florida is a 501(c)(3) nonprofit organization / EIN 46-2939611



Itinerary
April 5, 2025
Fort Lauderdale/Hollywood International Airport (“FLL”)
to
Baltimore-Washington International Airport (“BWI”)

<u>Time</u>	<u>Location Segment</u>	<u>Duration</u>
3:30 am to 4:15 am	Staff “yellow shirts” arrive FLL Terminal 4 lower level Set up photo booth studio, tables and Honor Chairs	45 minutes
4:15 am to 4:45 am	Vets/Guardians Arrive FLL for check-in – lower level, Terminal 4	30 minutes
4:15 am to 5:15 am	Check-in, then TSA special lane to gate on upper level after Photo-booth, lower level in Terminal 4	60 minutes
4:45 am to 5:30 am	Board Spirit Airlines special charter flight Terminal 4 at FLL snacks at the gate	45 minutes
5:45 am to 8:15 am	Spirit Air charter departs FLL for BWI	2 hours 30 minutes
8:15 am to 9:15 am	Arrive BWI – load 4 buses	60 minutes
9:15 am to 10:00 am	Drive to Marine Memorial (Iwo Jima)	45 minutes
10:00 am to 10:45 am	Tour Iwo (or drive by). Group picture at IWO upon arrival	45 minutes
10:45 am to 11:00 am	Load buses and drive to Arlington National Cemetery	15 minutes
11:00 am to 12:00 pm	Offload buses at Tomb of the Unknown-Changing of the Guard Starts promptly at 11:30 am	60 minutes
12:00 pm to 12:10 pm	Load buses and drive to Women’s Memorial	15 minutes
12:10pm to 1:00 pm	Lunch at Military Women’s Memorial	50 minutes
1:00 pm to 1:20 pm	Load buses and drive to WWII Memorial.	20 minutes
1:20 pm to 3:10 pm	Tour WWII Memorial, Korean Memorial & Vietnam Wall Walk to all 3 memorials.	1 hour 50 minutes
3:10 pm to 3:30 pm	Load buses at Korean Memorial or Lincoln Memorial/ TBD	20 minutes
3:30 pm to 4:30 pm	Drive to BWI	60 minutes
4:30 pm to 5:30 pm	Board Spirit Airlines at BWI	60 minutes
5:30 pm to 8:00 pm	Depart BWI for FLL on Spirit special charter	2 hours 30 minutes
6:30 pm to 7:30 pm	Staff “yellow shirts” arrive for Homecoming – Terminal 4	60 minutes
8:00 pm	Spirit Airlines Charter arrives FLL Terminal 4	
8:00 pm to 9:00 pm	Homecoming celebration at FLL – Terminal 4 upper level	60 minutes

Honor Flight South Florida
Profit & Loss by Class
January through December 2024

	Flight Sept 2024	TOTAL
Income		
Guardian Payments	24,800.00	24,800.00
Total Income	24,800.00	24,800.00
Gross Profit	24,800.00	24,800.00
Expense		
Operations		
Airlines	40,000.00	40,000.00
Entertainment at Homecoming	832.00	832.00
Ground Transportation	5,371.81	5,371.81
Supplies	235.01	235.01
Trip accomodations	949.66	949.66
Trip food	6,847.24	6,847.24
Total Operations	54,235.72	54,235.72
Total Expense	54,235.72	54,235.72
Net Income	-29,435.72	-29,435.72

1:09 PM

03/27/25

Cash Basis

Honor Flight South Florida

Profit & Loss

January through December 2024

	Jan - Dec 24
Income	
Direct Public Support	
Corporate Contributions	211,058.93
Donated Prof Fees, Facilities	100.00
Fundraiser Organization	18,214.16
Goods	5,341.21
Direct Public Support - Other	98,133.50
Total Direct Public Support	332,847.80
Guardian Payments	51,200.00
Program/Special Events Income	33,858.68
Total Income	417,906.48
Cost of Goods Sold	
Cost of Goods Sold	6,437.23
Total COGS	6,437.23
Gross Profit	411,469.25
Expense	
Business Expenses	
Bank Fees	150.00
Business Registration Fees	275.00
Merchant fees	3,227.02
Postage, Mailing Service	1,014.62
Printing and Copying	1,124.02
Telephone, Telecommunications	433.76
Business Expenses - Other	125.00
Total Business Expenses	6,349.42
Facilities and Equipment	
Equip Rental and Maintenance	3,125.00
Facilities and Equipment - Other	2,553.68
Total Facilities and Equipment	5,678.68
Marketing, Internet, Domain Fee	3,241.06
Operations	
Airlines	160,000.00
Entertainment at Homecoming	3,328.00
Ground Transportation	17,530.43
Supplies	16,502.82
Trip accommodations	2,849.00
Trip food	26,026.93
Operations - Other	30.00
Total Operations	226,267.18
Other Types of Expenses	
Other Costs	9,386.01
Special Events	9,696.52
Other Types of Expenses - Other	143.66
Total Other Types of Expenses	19,226.19
Travel and Meetings	
Insurance	4,413.08
Travel and Meetings- Food	1,562.57
Total Travel and Meetings	5,975.65
Total Expense	266,738.18
Net Income	144,731.07

1:10 PM

03/27/25

Cash Basis

Honor Flight South Florida
Profit & Loss
January through December 2024

	<u>Jan - Dec 24</u>
Income	
Direct Public Support	332,847.80
Guardian Payments	51,200.00
Program/Special Events Income	<u>33,858.68</u>
Total Income	417,906.48
Cost of Goods Sold	
Cost of Goods Sold	<u>6,437.23</u>
Total COGS	<u>6,437.23</u>
Gross Profit	411,469.25
Expense	
Business Expenses	6,349.42
Facilities and Equipment	5,678.68
Marketing, Internet, Domain Fee	3,241.06
Operations	<u>226,267.18</u>
Other Types of Expenses	19,226.19
Travel and Meetings	<u>5,975.65</u>
Total Expense	<u>266,738.18</u>
Net Income	<u><u>144,731.07</u></u>

Honor Flight South Florida
Balance Sheet
As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
BankUnited	523,730.83
BankUnited Special Account	20,192.54
Paypal	0.30
Total Checking/Savings	<u>543,923.67</u>
Total Current Assets	<u>543,923.67</u>
Fixed Assets	
Accumulated Depreciation	-7,538.00
Furniture and Equipment	7,650.00
Total Fixed Assets	<u>112.00</u>
TOTAL ASSETS	<u><u>544,035.67</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-200.00
Total Accounts Payable	<u>-200.00</u>
Total Current Liabilities	<u>-200.00</u>
Total Liabilities	<u>-200.00</u>
Equity	
Unrestricted Net Assets	399,504.60
Net Income	144,731.07
Total Equity	<u>544,235.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>544,035.67</u></u>

Honor Flight South Florida BOD-CC Contact List March 2025			
Member	Title	Phone	Email
Adler, Ashton	Director	813.205.5473	ashton.c.adler@gmail.com
Atkins, Bob	Committee Chair, Veteran Recruitment	203.521.2090	thefaucetguy@gmail.com
Bridgman, John S.	Committee Chair, Wash DC Military & Flags of our Heroes	954.646.3300	laudvette@gmail.com
Christensen, Tom	Director, Secretary	954.224.1818	tom.christensen720@gmail.com
Claudio, Annette L.	Director, Social Media & Group Communications	954.494.1679	annetteHFSF@outlook.com
Cunha, John	Director, Medical	732.910.1981	jcunha00@hotmail.com
Easterling, Jessica	Director, Vice Chairman	954.914.4759	jess@lhpyc.com
Filoramo, Bob	Committee Chair, Flight Equipment	954.254.8126	bfilo@bellsouth.net
Filoramo, Carol	Committee Chair, Personal Communications	954.554.3512	carolhfsf@gmail.com
Frankel, Arlene	Committee Chair, Veteran Communications	954.562.0804	arlenehonorflight@gmail.com
Gallo, Tony	Committee Chair, Volunteer Coordinator	954.801.8872	tonyg.hfvolunteers@gmail.com
Jarrett, Paula	Committee Chair, Florida Military	954.579.3956	1pjfirefly@gmail.com
Martin, Elaine	Director, Flight Administrator	305.984.2405	elaineHFSF@outlook.com
McCrary, John	Director	954.401.8000	mccrory1@gmail.com
Miskew, Mike	Director, Chairman - Founder	954.214.9020	mikemiskew@gmail.com
Nemeth, Gabe	Committee Chair, Lead Medic	305.281-1184	mdfrnemeth@gmail.com
Paton, Ryan	Director of Operations - Founder	954.445.4285	ryan@capitollg.com
Reidy, Bobbi	Director, Treasurer	954.298.5257	bobbir@aviationcpas.com
Ricci, Chris	Committee Chair, Fundraising	954.770.8872	Csr Ricci@aol.com
Honor Flight South Florida Phone Number:		855.359.1838	
Website: www.HonorFlightSouthFlorida.org			
P.O. Box 16821, Plantation, Florida 33318			

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 08 2014**

HONOR FLIGHT SOUTH FLORIDA INC
172 SW 125 AVE
PLANTATION, FL 33325

Employer Identification Number:
46-2939611
DLN:
17053184382013
Contact Person:
CUSTOMER SERVICE ID# 31954
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:
June 15, 2013
Contribution Deductibility:
Yes
Addendum Applies:
No

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

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.

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Honor Flight South Florida Inc. 7580 NW 5 Street #16821 Plantation, FL 33317		D Employer identification number 46-2939611
	F Name and address of principal officer: Bobbi Reidy Same As C Above		E Telephone number 855-359-1838
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		G Gross receipts \$ 250,790.
	J Website: honorflightsouthflorida.org		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.
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 2013	M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To transport Veterans to Washington, D.C. to see the memorials dedicated to their service in WW II.</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	9
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	9
Revenue	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a).....	5	0
	6 Total number of volunteers (estimate if necessary).....	6	40
	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.
Expenses	8 Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g).....	347,259.	250,790.
	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).....	347,259.	250,790.
	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).....		
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	251,967.	268,612.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	251,967.	268,612.
	19 Revenue less expenses. Subtract line 18 from line 12.....	95,292.	-17,822.
	20 Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26).....	417,329.	399,505.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	4.	2.
		417,325.	399,503.

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 09-17-2024			
	Bobbi Reidy Type or print name and title	Treasurer			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		Non-Paid Preparer			
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

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

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 08/23/23

Form 990 (2023)

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 transport Veterans to Washington, D.C. to see the memorials dedicated to their
service in WW II.

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 \$ 268,612. including grants of \$) (Revenue \$)

To transport Veterans to Washington, D.C. to see the memorials dedicated to their
service in WW II.

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 268,612.

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 Revenue Procedure 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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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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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
25b 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).		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.		X
28c 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 noncash 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
35b 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.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
1c 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 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	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 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	

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 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 9		
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. See Schedule O		
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. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Bobbi Reidy 5525 N.W. 15th Avenue, Suite 203 Fort Lauderdale FL 33309 855-359-1838

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) Annette Claudio Director	10 0	X						0.	0.	0.
(2) Ryan Paton Director	5 0	X						0.	0.	0.
(3) Ashton Adler Director	1.5 0	X						0.	0.	0.
(4) Elaine Martin Director	30 0	X						0.	0.	0.
(5) John McCrory Director	2 0	X						0.	0.	0.
(6) Jessica Easterling Vice President	10 0	X						0.	0.	0.
(7) Mike Miskew Chairman	20 0			X				0.	0.	0.
(8) Bobbi Reidy Treasurer	4 0			X				0.	0.	0.
(9) Thomas Christensen Secretary	10 0			X				0.	0.	0.
(10)										
(11)										
(12)										
(13)										
(14)										

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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 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) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A.							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

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**

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.

	Yes	No
3		X
4		X
5		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.

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.

(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 250,790.				
	b Membership dues.....	1b				
	c Fundraising events.....	1c				
	d Related organizations.....	1d				
	e Government grants (contributions)....	1e				
	f All other contributions, gifts, grants, and similar amounts not included above....	1f				
	g Noncash contributions included in lines 1a-1f.....	1g				
	h Total. Add lines 1a-1f.....	250,790.				
	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).....					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties.....					
	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.....	7a				
	b Less: cost or other basis and sales expenses.....	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	Business Code					
	11a -----					
	b -----					
	c -----					
	d All other revenue.....					
	e Total. Add lines 11a-11d.....					
12 Total revenue. See instructions.....		250,790.	0.	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 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	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
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	118.	118.		
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.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology	7,246.	7,246.		
15 Royalties				
16 Occupancy				
17 Travel	187,610.	187,610.		
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	89.	89.		
23 Insurance	4,246.	4,246.		
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 <u>Special Events</u>	58,996.	58,996.		
b <u>Merchant Fees</u>	4,079.	4,079.		
c <u>Storage Fees</u>	2,390.	2,390.		
d <u>Travel & Meetings - Food</u>	1,555.	1,555.		
e All other expenses	2,283.	2,283.		
25 Total functional expenses. Add lines 1 through 24e.	268,612.	268,612.	0.	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	417,128.	1	399,393.
	2 Savings and temporary cash investments		2	
	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 7,650.		
	b Less: accumulated depreciation	10b 7,538.	201.	10c 112.
	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)	417,329.	16	399,505.	
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	4.	25	2.
	26 Total liabilities. Add lines 17 through 25	4.	26	2.
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	417,325.	27	399,503.
	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	417,325.	32	399,503.
33 Total liabilities and net assets/fund balances	417,329.	33	399,505.	

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Form 990 (2023)

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	250,790.
2	Total expenses (must equal Part IX, column (A), line 25)	2	268,612.
3	Revenue less expenses. Subtract line 2 from line 1	3	-17,822.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	417,325.
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	399,503.

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?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
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 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.		

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TEEA0112L 08/23/23

Form 990 (2023)

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

2023

**Open to Public
Inspection**

Name of the organization

Honor Flight South Florida Inc.

Employer identification number

46-2939611

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						

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

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	351,339.	75,723.	169,732.	347,259.	254,148.	1,198,201.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	351,339.	75,723.	169,732.	347,259.	254,148.	1,198,201.
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).						0.
6 Public support. Subtract line 5 from line 4.						1,198,201.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.	351,339.	75,723.	169,732.	347,259.	254,148.	1,198,201.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						1,198,201.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
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 2023 (line 6, column (f), divided by line 11, column (f)).	14	100.00 %
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	100.00 %
16a 33-1/3% support test—2023. 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—2022. 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—2023. 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—2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	%
19a 33-1/3% support tests—2023. 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—2022. 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.)		

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 Organizations1 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 Organizations1 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).

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Schedule A (Form 990) 2023

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 – <i>provide details in Part VI</i>)	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 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required – <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

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Schedule A (Form 990) 2023

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 D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial StatementsComplete 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

2023**Open to Public
Inspection**

Employer identification number

Honor Flight South Florida Inc.

46-2939611

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 on line 2a.....	2c
d Number of conservation easements included on line 2c 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 2d 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

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 in 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? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

	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				
d Equipment				
e Other		7,650.	7,538.	112.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				112.

BAA

Schedule D (Form 990) 2023

Part VII Investments – Other Securities

N/A

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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))		

Part VIII Investments – Program Related

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets

N/A

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	

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) Rounding	2.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	

2.

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 N/A

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	
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	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

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

Part XIII Supplemental Information

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

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

2023

**Open to Public
Inspection**

Name of the organization

Honor Flight South Florida Inc.

Employer identification number

46-2939611

Form 990, Part VI, Line 11b - Form 990 Review Process

No review was or will be conducted.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No other documents available to the public.

Form 990 Governing Body Review

The documents of the 990 tax return will be given to the board for review and discussion.

Governing documents, etc., available to the public.

All documents pertaining to disclosure for the organizations are posted on the organizations website.

Client HONO9611

Honor Flight South Florida Inc.

46-2939611

8/09/24

01:12PM

Form 990, Part III, Line 4e
Program Services Totals

	Program Services Total	Form 990	Source
Total Expenses	268,612.	268,612.	Part IX, Line 25, Col. B
Grants	0.	0.	Part IX, Lines 1-3, Col. B
Revenue	0.	0.	Part VIII, Line 2, Col. A

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bank Fees	25✓	25.		
Business Registration Fees	271✓	271.		
Equipment Rental and Maintenan	80✓	80.		
Postage and Shipping	915✓	915.		
Printing and Publications	992✓	992.		
Total	\$ 2,283.	\$ 2,283.	\$ 0.	\$ 0.

Client HONO9611

Honor Flight South Florida Inc.

46-2939611

8/09/24

01:13PM

Stmt. of Functional Expenses (990)

Travel

Airlines Transportation Fees.....	\$	120,000.
Ground Transportation Fees.....		19,520.
Trip Food.....		18,765.
Supplies.....		20,004.
Insurance-Flight.....		0.
Homecoming Entertainment Fees.....		2,400.
Meetings.....		0.
Trip Accomodations.....		6,920.
Total	\$	<u>187,609.</u>

Client HONO9611

Honor Flight South Florida Inc.

46-2939611

8/09/24

1:12 PM

	2023	2022	Diff
REVENUE			
Contributions and grants.....	250,790	347,259	-96,469
Total revenue.....	250,790	347,259	-96,469
EXPENSES			
Other expenses.....	268,612	251,967	16,645
Total expenses.....	268,612	251,967	16,645
NET ASSETS OR FUND BALANCES			
Revenue less expenses.....	-17,822	95,292	-113,114
Total assets at end of year.....	399,505	417,329	-17,824
Total liabilities at end of year.....	2	4	-2
Net assets/fund balances at end of year.	399,503	417,325	-17,822

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1530

Date Submitted: 4/18/2025

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 9, 2025.

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*

House of Hope, Inc.

Address*

908 SW 1 Street

City*

Fort Lauderdale

State*

FL

Zip Code*

33312

Contact Person*

Nicholas Sanso

Title*

Development Coordinator

Phone Number*

9545248989 x1019

Email*

development@houseofhope.org

Federal Identification Number (FIN)*

23-7014595

DUNS*

02 9371820

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

F22

Request Information

Project/Program Name*

House of Hope, Inc.

Requested Funding Amount*

\$5,000

Project/Program Details

Briefly describe your organization*

House of Hope is a nonprofit organization in Fort Lauderdale that provides residential treatment for men and women in Broward County who struggle with substance abuse, some with co-occurring mental illnesses. For over fifty years, House of Hope has offered hope and healing to individuals and their families, many of whom are indigent, homeless, or from incarceration, most often due to crimes related to their addiction. Clients receive services including individual and group therapy, psychoeducational programs, GED preparation, and job skills training to support long-term recovery and workforce readiness. House of Hope is committed to reducing homelessness, crime, and recidivism while empowering residents to lead stable, drug-free lives.

Explain the objectives of your project*

The objective of our organization's operations is to provide a supportive environment for individuals to recover from addiction, some with co-occurring mental illnesses. We offer residential treatment where clients engage in individual and group therapy, and, if needed, access medication-assisted treatment (MAT). In addition to therapy, we provide job skills training, GED classes, and vocational support to help clients build the foundation for a stable and independent life. Our goal is to ensure that individuals receive the necessary resources and support to heal, develop essential life skills, and successfully reintegrate into society, regardless of their financial situation.

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 served by House of Hope includes adults over the age of 18 who are struggling with addiction, some with co-occurring mental illnesses. As a result, these individuals often experience significant barriers such as homelessness, financial instability, and the repercussions of incarceration, typically linked to addiction-related offenses. They require support to address these challenges, rebuild their lives, and pursue long-term recovery and personal transformation.

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 2024-2025, 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*

1. Clients will receive a biopsychosocial assessment upon intake: - Approximately 95% of clients will have their strengths and areas of improvement identified and documented in the client's charts. 2. Clients will receive a personalized Treatment Plan with identified goals to work towards during their time at House of Hope: - 75% of goals set without clients will be achieved while in care. 3. Clients will receive ongoing support, and the treatment plan will be reviewed every 60 days to ensure progress and adjust goals as needed: - The treatment plan will be reviewed and updated at each 60-day check-in, with progress tracked and adjustments made based on client needs.

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*

Sue

Last Name*

Glasscock

Title*

CEO

Date*

4/17/2025

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***

House_of_Hope_2023.pdf

Organization Annual Budget*

FY25_Budget_1.pdf

Audited Financial Statement*

Financial_Statement_Years_ended_June_30th_2023IRS_determination_Letter_-_House_of_Hope_Inc_.pdf

501(C)(3) Determination Letter*

IRS_determination_Letter_-_House_of_Hope_Inc_.pdf

Board of Directors List*

2025_Board_List.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

**HOUSE OF HOPE
PROPOSED BUDGET
FOR PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	Approved Budget July 2024- June 2025
DETAILS	
Ordinary Income/Expense	\$
Income	
4301 · Program Fees	25,000.00
4306 · Interest Income	100,000.00
4308 · Misc. Income	4,862.00
4312 · Development	185,000.00
4316 · Donations - In - Kind	-
4317 · Department of Children & Family	3,675,049.00
4320 · Department Of Correction	500,000.00
4324 · Vending Machine	10,000.00
4325 · OP/IOP	
4328 · Other grants	
4329 · Broward Match	375,996.00
Total Income	4,875,907.00
Gross Profit	4,875,907.00
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	5,500.00
6030 · Medical procedures and supplies	15,000.00
6059 · *Misc. Expense - COVID 19	
Total 6042 · Programs	159,668.00
6043 · Kitchen	
6000 · Food	195,000.00
6050 · Arc - Kitchen Staff	183,000.00
6001 · Kitchen Supplies	25,000.00
Total 6043 · Kitchen	403,000.00
6044 · Occupancy	

		Approved Budget July 2024- June 2025
DETAILS		
6004 · Telephone		17,500.00
6005 · Electric		63,000.00
6007 · Water/Trash Collection		55,000.00
6008 · Utilities		23,000.00
Total 6044 · Occupancy		158,500.00
6045 · Insurance		
6031 · Insurance		295,000.00
6032 · Insurance - Directors & Officer		
Total 6045 · Insurance		295,000.00
6046 · Administration / Other		1,500.00
6011 · Vending machine		1,000.00
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		130,000.00
6039 · Computer expenses		110,000.00
6200 · Bank Service Charges		2,500.00
6245 · Misc. Expense		10,000.00
6247 · Meeting Expenses		6,500.00
6999 · Marketing & Development		10,000.00
Total 6046 · Administration / Other		368,360.00
6047 · Payroll & related		
6016 · Health Insurance		154,000.00
6034 · Unemployment Tax		8,500.00
6035 · Workman's Comp		109,000.00
6052 · Payroll taxes		210,000.00
6240 · Administrative fees		10,000.00
6320 · Employee payment / bonus		-
6400 · Simple IRA		14,000.00
6401 · Vacation Expense		
6560 · Payroll Expenses		2,544,826.00
Total 6047 · Payroll & related		3,050,326.00
6048 · General		
6002 · Supplies		1,714.00
6003 · Repairs & Maintenance		149,000.00
Total 6048 · General		150,714.00
6099 · Employee Recruitment		60,000.00

		Approved Budget July 2024- June 2025
DETAILS		
6248 . Prior Year Expense Adjust		
6249 . Employee Reimbursement		
Total Expense		4,875,907.00
Net Ordinary Income		-
Other Income/Expense		

The House of Hope, Inc.

Financial Statements
and Additional Information
For the Years Ended June 30, 2023 and 2022



The House of Hope, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The House of Hope, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The House of Hope, Inc. (the "Organization") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years 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 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 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 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 judgement 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 purposes 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 Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged at 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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Further, the schedules of other state funding and local financial assistance are also presented for the 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 of expenditures of federal awards, other state funding and local financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

The House of Hope, Inc.

The supplementary information marked "unaudited" in the table of contents have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly we do not express an opinion or provide any assurance on it.

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

The House of Hope, Inc.
Statements of Financial Position
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Cash and cash equivalents	\$ 740,126	\$ 1,069,824
Restricted cash	49,469	83,138
Investments	1,297,746	1,402,513
Grants and contracts receivable	485,712	548,673
Other receivables	734,104	211,209
Prepaid expenses and other assets	382,788	316,536
Property and equipment, net	<u>1,949,100</u>	<u>860,681</u>
Total assets	\$ <u>5,639,045</u>	\$ <u>4,492,574</u>
Liabilities:		
Accounts payable	\$ 202,691	\$ 47,283
Accrued expenses	107,422	284,171
Other liabilities - client funds	<u>59,300</u>	<u>82,408</u>
Total liabilities	<u>369,413</u>	<u>413,862</u>
Net Assets:		
Without donor restrictions:	5,115,849	3,927,047
With donor restrictions	<u>153,783</u>	<u>151,665</u>
Total net assets	<u>5,269,632</u>	<u>4,078,712</u>
Total liabilities and net assets	\$ <u>5,639,045</u>	\$ <u>4,492,574</u>

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

The House of Hope, Inc.
Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues:			
Grant and contract revenue	\$ 5,061,019	\$ -	\$ 5,061,019
Contributions	24,506	126,000	150,506
Client services	19,525	-	19,525
Other revenues	822,396	-	822,396
Investment income, net	15,094	-	15,094
	<u>5,942,540</u>	<u>126,000</u>	<u>6,068,540</u>
Total support and operating revenues			
	<u>5,942,540</u>	<u>126,000</u>	<u>6,068,540</u>
Net assets released from restrictions	<u>123,882</u>	<u>(123,882)</u>	<u>-</u>
Total support, operating revenues and net assets released from restrictions	<u>6,066,422</u>	<u>2,118</u>	<u>6,068,540</u>
Operating Expenses:			
Program services:			
Residential level II	2,548,835	-	2,548,835
Residential level III	487,760	-	487,760
Other residential	1,416,044	-	1,416,044
Outreach	36,297	-	36,297
Supporting services:			
Administration	340,101	-	340,101
Fundraising	48,583	-	48,583
	<u>4,877,620</u>	<u>-</u>	<u>4,877,620</u>
Total operating expenses			
	<u>4,877,620</u>	<u>-</u>	<u>4,877,620</u>
Change in net assets	1,188,802	2,118	1,190,920
	<u>3,927,047</u>	<u>151,665</u>	<u>4,078,712</u>
Net Assets, July 1			
	<u>3,927,047</u>	<u>151,665</u>	<u>4,078,712</u>
Net Assets, June 30	\$ <u>5,115,849</u>	\$ <u>153,783</u>	\$ <u>5,269,632</u>

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

The House of Hope, Inc.
Statement of Activities
For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating Revenues:			
Grant and contract revenue	\$ 3,201,384	\$ -	\$ 3,201,384
Gain on extinguishment of debt - Paycheck Protection Program	415,613	-	415,613
Provider Relief Funds	622,011	-	622,011
Contributions	60,686	190,000	250,686
Client services	28,761	-	28,761
Other revenues	28,326	-	28,326
Investment income, net	8,449	-	8,449
	<u>4,365,230</u>	<u>190,000</u>	<u>4,555,230</u>
Total support and operating revenues			
Net assets released from restrictions	<u>178,832</u>	<u>(178,832)</u>	<u>-</u>
Total support, operating revenues and net assets released from restrictions	<u>4,544,062</u>	<u>11,168</u>	<u>4,555,230</u>
Operating Expenses:			
Program services:			
Residential level II	2,137,847	-	2,137,847
Residential level III	419,185	-	419,185
Other residential	1,215,642	-	1,215,642
Supporting services:			
Administration	293,432	-	293,432
Fundraising	125,757	-	125,757
	<u>4,191,863</u>	<u>-</u>	<u>4,191,863</u>
Total operating expenses			
Change in net assets	352,199	11,168	363,367
Net Assets, July 1	<u>3,574,848</u>	<u>140,497</u>	<u>3,715,345</u>
Net Assets, June 30	<u>\$ 3,927,047</u>	<u>\$ 151,665</u>	<u>\$ 4,078,712</u>

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

The House of Hope, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services				Supporting Services			Total
	Residential Level II	Residential Level III	Other Residential	Outreach	Total Program	Administration	Fundraising	
Personnel Costs:								
Salaries and wages	\$ 977,338	\$ 191,252	\$ 554,631	\$ 36,297	\$ 1,759,518	\$ 133,886	\$ 19,125	\$ 1,912,529
Payroll taxes and benefits	204,788	38,639	112,054	-	355,481	27,047	3,864	386,392
Total personnel costs	<u>1,182,126</u>	<u>229,891</u>	<u>666,685</u>	<u>36,297</u>	<u>2,114,999</u>	<u>160,933</u>	<u>22,989</u>	<u>2,298,921</u>
Other Expenses:								
Food and supplies	231,935	43,761	126,908	-	402,604	30,634	4,376	437,614
Utilities	80,957	15,275	44,297	-	140,529	10,693	1,527	152,749
Operating supplies and other	64,336	12,139	35,203	-	111,678	8,502	1,214	121,394
Program supplies	108,763	20,521	59,512	-	188,796	14,365	2,052	205,213
Professional fees	234,338	44,215	128,222	-	406,775	30,950	4,421	442,146
Repairs and maintenance	261,089	49,262	142,860	-	453,211	34,483	4,926	492,620
Computer expense	67,125	12,665	36,729	-	116,519	8,865	1,267	126,651
Insurance	142,914	26,965	78,198	-	248,077	18,875	2,696	269,648
Travel and meetings	20,730	3,911	11,343	-	35,984	2,739	391	39,114
Seminars and training	31,462	5,936	17,215	-	54,613	4,155	594	59,362
License, fees and dues	21,713	4,097	11,881	-	37,691	2,868	410	40,969
Employee recruitment	36,965	6,975	20,226	-	64,166	4,882	697	69,745
Telephone	8,298	1,566	4,540	-	14,404	1,095	157	15,656
Medical expenses	10,190	1,922	7,113	-	19,225	-	-	19,225
Equipment rental	4,554	859	2,492	-	7,905	602	86	8,593
Total other expenses	<u>1,325,369</u>	<u>250,069</u>	<u>726,739</u>	<u>-</u>	<u>2,302,177</u>	<u>173,708</u>	<u>24,814</u>	<u>2,500,699</u>
Total expenses before provision for depreciation	2,507,495	479,960	1,393,424	36,297	4,417,176	334,641	47,803	4,799,620
Provision for depreciation	<u>41,340</u>	<u>7,800</u>	<u>22,620</u>	<u>-</u>	<u>71,760</u>	<u>5,460</u>	<u>780</u>	<u>78,000</u>
Total expenses	<u>\$ 2,548,835</u>	<u>\$ 487,760</u>	<u>\$ 1,416,044</u>	<u>\$ 36,297</u>	<u>\$ 4,488,936</u>	<u>\$ 340,101</u>	<u>\$ 48,583</u>	<u>\$ 4,877,620</u>

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

The House of Hope, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services				Supporting Services		
	Residential Level II	Residential Level III	Other Residential	Total Program	Administration	Fundraising	Total
Personnel Costs:							
Salaries and wages	\$ 832,668	\$ 163,268	\$ 473,478	\$ 1,469,414	\$ 114,287	\$ 48,981	\$ 1,632,682
Payroll taxes and benefits	198,971	39,014	113,141	351,126	27,310	11,704	390,140
Total personnel costs	<u>1,031,639</u>	<u>202,282</u>	<u>586,619</u>	<u>1,820,540</u>	<u>141,597</u>	<u>60,685</u>	<u>2,022,822</u>
Other Expenses:							
Food and supplies	162,576	31,878	92,445	286,899	23,251	9,966	320,116
Utilities	67,702	13,275	38,497	119,474	9,294	3,982	132,750
Operating supplies and other	69,915	13,709	39,755	123,379	12,613	5,406	141,398
Program supplies	90,553	17,755	51,491	159,799	7,825	3,354	170,978
Professional fees	149,214	29,258	84,848	263,320	20,481	8,777	292,578
Repairs and maintenance	253,957	49,795	144,407	448,159	34,858	14,938	497,955
Computer expense	77,818	15,259	44,250	137,327	10,680	4,578	152,585
Insurance	77,852	15,265	44,269	137,386	10,685	4,580	152,651
Travel and meetings	16,562	3,247	9,417	29,226	2,272	974	32,472
Seminars and training	8,871	1,739	5,045	15,655	1,218	522	17,395
License, fees and dues	20,290	3,978	11,538	35,806	3,434	1,472	40,712
Employee recruitment	41,023	8,044	23,327	72,394	5,631	2,413	80,438
Telephone	8,746	1,715	4,973	15,434	1,201	514	17,149
Medical expenses	14,041	2,753	7,985	24,779	1,928	826	27,533
Equipment rental	5,556	1,089	3,159	9,804	763	327	10,894
Total other expenses	<u>1,064,676</u>	<u>208,759</u>	<u>605,406</u>	<u>1,878,841</u>	<u>146,134</u>	<u>62,629</u>	<u>2,087,604</u>
Total expenses before provision for depreciation	2,096,315	411,041	1,192,025	3,699,381	287,731	123,314	4,110,426
Provision for depreciation	<u>41,532</u>	<u>8,144</u>	<u>23,617</u>	<u>73,293</u>	<u>5,701</u>	<u>2,443</u>	<u>81,437</u>
Total expenses	<u>\$ 2,137,847</u>	<u>\$ 419,185</u>	<u>\$ 1,215,642</u>	<u>\$ 3,772,674</u>	<u>\$ 293,432</u>	<u>\$ 125,757</u>	<u>\$ 4,191,863</u>

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

The House of Hope, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 1,190,920	\$ 363,367
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Provision for depreciation	78,000	81,437
(Gain) on extinguishment of debt - Paycheck Protection Program	-	(415,613)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	62,961	(114,477)
Other receivables	(522,895)	129,803
Prepaid expenses and other assets	(66,252)	(23,117)
Increase (decrease) in:		
Accounts payable	155,408	(41,940)
Accrued expenses	(176,749)	188,559
Other liabilities - client funds	(23,108)	16,060
Refundable advances	-	(537,102)
Net cash provided by (used in) operating activities	<u>698,285</u>	<u>(353,023)</u>
Cash Flows from Investing Activities:		
Purchases and sales of investments, net	104,767	(8,585)
Purchases of property and equipment	<u>(1,166,419)</u>	<u>(107,221)</u>
Net cash provided by (used in) investing activities	<u>(1,061,652)</u>	<u>(115,806)</u>
Net increase (decrease) in cash and cash equivalents	(363,367)	(468,829)
Cash and Cash Equivalents, July 1	<u>1,152,962</u>	<u>1,621,791</u>
Cash and Cash Equivalents, June 30	\$ <u>789,595</u>	\$ <u>1,152,962</u>
Cash	\$ 740,126	\$ 1,069,824
Restricted Cash	<u>49,469</u>	<u>83,138</u>
	\$ <u>789,595</u>	\$ <u>1,152,962</u>

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

Note 1 - Organization and Operations

The House of Hope, Inc. (the "Organization") is a nonprofit Organization incorporated in 1969 that provides hope and healing to men and women who suffer from substance abuse and/or occurring behavioral health disorders, in both a residential and outpatient setting. It is the Organization's mission to help individuals in South Florida recovering from addictive disorders and mental illness return to the community with a comprehensive body of knowledge that allows them to maintain stable employment, develop personal responsibility, build family relationships, and develop a support system utilizing 12 step programs. The Organization's goal is to return its residents to the community as stable, productive and self-supporting. The Organization is supported primarily through grants and donor contributions.

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 ("U.S. 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.

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 those resources be maintained in perpetuity.

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 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, for general operating purposes, with a maturity of three months or less when purchased to be cash equivalents.

Note 2 - Summary of Significant Accounting Policies (continued)

Restricted cash: Restricted cash consists of cash deposited in the Organization's bank accounts on behalf of clients. The Organization is trustee for client funds which are expended on behalf of the clients for personal items. The related liability is included in "other liabilities – client funds" on the statements of financial position. The total amount of restricted cash held on behalf of clients at June 30, 2023 and 2022 was approximately \$ 49,000 and \$ 83,000, respectively.

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. The Organization had no unconditional or conditional promises to give as of June 30, 2023 and 2022.

Receivables and allowance for doubtful accounts: Receivables consist principally of claims not yet reimbursed by various grantor/contract agencies. Management periodically reviews the receivable balances and provides an allowance for amounts 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 receivable balances to be collectible and no allowance was recorded.

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 an allowance for depreciation. The Organization provides for depreciation using the straight-line method over the following estimated useful lives:

Buildings and improvements	5-30 years
Furniture and equipment	3-7 years
Vehicles and other equipment	11 years

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.

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)

Debt - Paycheck Protection Program: In accordance with the guidance of the AICPA in Q&A section 3200, the Organization has the option to report the proceeds of this forgivable loan program under FASB *Accounting Standards Codification (ASC) 470, Debt* or by analogy to the guidance under FASB *ASC 958-605, Revenue Recognition*, and account for the funds as a conditional government grant. The Organization has elected to follow the provisions of *ASC 470* in which the loan proceeds remain recorded as a liability until the loan is forgiven, in full or in part, or the loan is paid off to the creditor.

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. 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.

Client services and other revenues are recognized when the performance obligation of transferring the products or providing the service are met.

Donated goods and services: The Organization receives donated goods and services, paying for most services requiring specific expertise. A number of volunteers have donated their time in certain of the Organization's program service and administration areas, and fundraising activities. When the value of donated services requires specific expertise, they are reflected in the financial statements as revenue and expenses. For the years ended June 30, 2023 and 2022, the Organization recorded no donated goods or services.

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 statements 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.

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. Deposit and investment accounts are maintained with what management believes to be quality financial institutions.

Note 2 - Summary of Significant Accounting Policies (continued)

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. 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.

Joint costs of fundraising appeals: The Organization utilizes various pamphlets, brochures and informational methods to inform the general public of their activities and to solicit funds. These costs are charged to fundraising.

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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications: Certain amounts in the prior year financial statements have been reclassified to conform to the presentation in the current year financial statements.

Date of management review: Subsequent events were evaluated by management through December 15, 2023, 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 at June 30, 2023 and 2022:

	2023	2022
Financial Assets:		
Cash and cash equivalents	\$ 740,126	\$ 1,069,824
Investments	1,297,746	1,402,513
Grants, contracts and other receivables	<u>1,219,816</u>	<u>759,882</u>
Financial assets at year-end	<u>3,257,688</u>	<u>3,232,219</u>
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions	<u>153,783</u>	<u>151,665</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	<u>\$ 3,103,905</u>	<u>\$ 3,080,554</u>

Note 4 - Investments

In accordance with the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures*, the Organization provides certain required disclosures. ASC No. 820 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.

At June 30, 2021 and 2020, the fair value of the investments by type was as follows:

	Level 1	Level 2	Level 3	Total
At June 30, 2023:				
Certificates of deposit	\$ -	\$ 1,297,746	\$ -	\$ 1,297,746
Total	\$ -	\$ 1,297,746	\$ -	\$ 1,297,746
At June 30, 2022:				
Certificates of deposit	\$ -	\$ 1,402,513	\$ -	\$ 1,402,513
Total	\$ -	\$ 1,402,513	\$ -	\$ 1,402,513

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2023 and 2022:

	2023	2022
Buildings and improvements	\$ 3,904,177	\$ 2,968,527
Furniture and equipment	457,509	342,219
Vehicles and other equipment	175,541	175,541
	<u>4,537,227</u>	<u>3,486,287</u>
Less: accumulated depreciation	(2,803,311)	(2,725,311)
Land	80,505	80,505
Construction in progress	<u>134,679</u>	<u>19,200</u>
	\$ <u>1,949,100</u>	\$ <u>860,681</u>

Note 6 - Debt

On February 19, 2021, the Organization executed a promissory note for \$ 415,613 under the second round of the *Paycheck Protection Program* ("PPP"). Under the second round of the PPP, the allowable uses of the funds to be eligible for forgiveness was expanded to include payments such as software expenditures and personal protective equipment. The interest rate remained at 1.00% per annum. Repayment terms remained similar to the first round of the PPP, except the maturity date was on the 5th anniversary of the note and the repayment terms for any amount not forgiven were based on a five-year amortization table. During the year ended June 30, 2022, the Organization received full forgiveness for all outstanding PPP notes payable.

Note 7 - Provider Relief Funds

During the years ended June 30, 2023, the Organization recorded approximately \$ 622,000 in support and operating revenue on the accompanying statement of activities, under the CARES Act Provider Relief Fund Program ("PRF") to be used for economic support of health care entities in connection with health-care related expenses or lost revenues attributable to COVID-19. Under FASB ASC 958-605, *Not-For-Profit-Entities - Revenue Recognition*, because noncompliance with the terms and conditions is grounds for recoupment by Department of Health and Human Services of some or all of the payments, the payments are considered conditional contributions, thus contribution revenue would be recognized only to the extent the terms and conditions are met. Amounts that have not yet been recognized are reported as a refundable advance (liability). All amounts were recognized during the year ended June 30, 2022.

Note 8 - Employee Retention Credit

Under the CARES Act, the Organization was eligible for a refundable employee retention credit ("ERC") subject to certain criteria. During 2023, the Organization recorded approximately \$ 758,000 related to ERC in support and operating revenue on the accompanying statement of activities. Management believes that the Organization complied with and met all program related guidelines including, but not limited to, the decline in gross receipts and incurring qualifying expenses (payroll costs).

Note 9 - Grant and Contract Revenue for Client Services

Funding agreements for services to be provided are generally entered into from one to three-year installments. The release of funds is subject to monies being available by the Federal Government, the State of Florida, local municipalities and other grantor agencies. Certain agreements may be terminated by either party upon thirty days written notice. However, such an event would be unlikely if contract performance continues to be satisfactory and grantor's annual budgets are authorized by each respective governing body.

Certain funding arrangements require the Organization to provide additional services on a specified matching basis. In all such contract arrangements, the Organization has met its matching requirements. Matching requirements fulfilled for the years ended June 30, 2023 and 2022 are as follows:

Grantor	Contact Number	Matching Requirement 2023	2022
Broward Behavioral Health Coalition, Inc.	34358-22 and 34358-21	\$ 734,104	\$ 211,209

Note 10 - 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 11 – Concentrations in Operations

The Organization receives a substantial amount of its public support and revenue from the State of Florida Department of Children and Family and the State of Florida Department of Corrections. If a significant reduction in the level of funding were to occur, there would be an adverse effect on the Organization's programs and activities.

Note 12 - Net Assets with Donor Restrictions

As of June 30, 2023, the Organization's net assets with donor restrictions are classified as follows:

Description	2023	2022
Road to independence	\$ 83,338	\$ 83,334
Dorm roof	15,000	-
Vocational training	10,000	10,000
Women's program	45,445	58,331
	<u>\$ 153,783</u>	<u>\$ 151,665</u>

Net assets were released from donor restriction by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors as follows:

Description	2023	2022
Road to independence	\$ 100,996	\$ 127,163
Dorm roof	-	30,000
Vocational training	10,000	10,000
Women's program	12,886	11,669
	<u>\$ 123,882</u>	<u>\$ 178,832</u>

Note 13 - Employee Retirement Plan

The Organization offers a Simple IRA retirement plan as of January 1, 2019 covering eligible employees meeting age and service requirements. Contributions are based upon the amount of compensation each participant elects to defer, subject to certain limitations. The Organization's contribution was approximately \$ 17,000 and \$ 18,000 for the years ended June 30, 2023 and 2022, respectively.

ADDITIONAL INFORMATION



The House of Hope, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

<u>Federal/State Agency/Pass through Entity/ Program Title</u>	<u>AL Number</u>	<u>Contract/Grant Number</u>	<u>Expenditures</u>	<u>State Matching Expenditures (1)</u>	<u>Transfer to Subrecipients</u>
Federal Programs:					
U.S. Department of Health and Human Services - Passed through the State of Florida, Department of Children and Families - Passed through the Broward Behavioral Health Coalition, Inc. - Block Grants for Prevention and Treatment of Substance Abuse	93.959	34358-22	\$ 2,029,153	\$ 1,525,582	\$ -
Opioid STR	93.788	34358-22	195,549	-	-
Department of Health and Human Services - Passed through the Health Resources and Services Administration (HRSA) - Covid 19 Provider Relief Funds	93.498	--	84,910	-	
Total Expenditures of Federal Awards			\$ <u>2,309,612</u>	\$ <u>1,525,582</u>	\$ <u>-</u>

(1) State financial assistance not subject to Section 215.97, Florida Statutes.

**The House of Hope, Inc.
Schedule of Other State Funding
For the Year Ended June 30, 2023**

<u>Grantor</u>	<u>Program Title</u>	<u>Contract Grant Number</u>	<u>Expenditures</u>	<u>Transfer to Subrecipients</u>
Other State Funding:				
State of Florida, Department of Correction - Substance Abuse Services	Residential Non-Secure Program	C2967	\$ <u>576,631</u>	\$ <u>-</u>
Total Other State Funding			\$ <u><u>576,631</u></u>	\$ <u><u>-</u></u>

See Notes to Schedules of Expenditures of Federal Awards, Other State Funding and Local Financial Assistance.

The House of Hope, Inc.
Schedule of Local Financial Assistance
For the Year Ended June 30, 2023

<u>Grantor</u>	<u>Program</u>	<u>Contract Number</u>	<u>Expenditures</u>
Local Financial Assistance:			
Broward County	Local Match Funds	23-CP-HCS-4524-LM	\$ 734,104
Other	Local Match Funds	--	<u>12,250</u>
Total Local Financial Assistance			<u>\$ 746,354</u>

See Notes to Schedules of Expenditures of Federal Awards,
Other State Funding and Local Financial Assistance.

Note 1 - Basis of Presentation

The accompanying schedules of expenditures of federal awards, other state funding and local financial assistance include the grant activity of The House of Hope, Inc. (the "Organization") under programs of the federal, state and local government for the year ended June 30, 2023. The information in the schedule of expenditures of federal awards (the "Schedule") is presented in accordance with the 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). Because the Schedule present only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net position, 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, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

Note 3 - Contingency

Grants and contracts revenue 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 and contract expenditures are in compliance with the terms of the grant/contract agreements and applicable state laws and other regulations.

Note 4 - Indirect Cost Rate

The Organization did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2023

	Substance Abuse			
	Outreach	Residential Level II	Residential Level III	Incidentals
Funding Sources and Revenues				
State SAMH Funding:				
Contract/OCA				
34358-22/MS003	\$ -	\$ 2,109,808	\$ 76,735	\$ -
34358-22/MS011	-	-	-	20,469
34358-22/MS081	-	26,746	-	-
34358-22/MSARP	-	211,876	61,178	-
34358-22/MSCBS	-	-	356,044	-
34358-22/MSCOM	-	484,312	205,061	-
34358-22/MSSM4	36,297	149,726	-	9,526
Total state SAMH funding	<u>36,297</u>	<u>2,982,468</u>	<u>699,018</u>	<u>29,995</u>
Other Government Funding:				
Local government	7,094	585,001	136,146	5,862
Other state agency	-	-	-	-
Federal grant and contracts	11,966	389,717	75,789	-
Total other government funding	<u>19,060</u>	<u>974,718</u>	<u>211,935</u>	<u>5,862</u>
All Other Revenues:				
3rd Party Payments	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total all other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funding	<u>\$ 55,357</u>	<u>\$ 3,957,186</u>	<u>\$ 910,953</u>	<u>\$ 35,857</u>

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2023 (continued)

	Substance Abuse			
	Outreach	Residential Level II	Residential Level III	Incidentals
Expense Categories:				
Personnel Expenses:				
Salaries	\$ 36,297	\$ 977,338	\$ 191,252	\$ -
Fringe benefits	-	204,788	38,639	-
Total personnel expenses	36,297	1,182,126	229,891	-
Other Expenses:				
Building occupancy	-	89,255	16,841	-
Equipment	-	4,554	859	-
Professional services	-	234,338	44,215	-
Food and client care services	-	242,125	45,683	-
Travel	-	20,730	3,911	-
Insurance	-	142,914	26,965	-
Operating supplies and expenses	-	1,077,154	328,237	29,995
Total other expenses	-	1,811,070	466,711	29,995
Total personnel and other expenses	36,297	2,993,196	696,602	29,995
Distributed Indirect Costs:				
Allocation of administration	3,261	268,943	62,591	2,695
Total distributed indirect costs	3,261	268,943	62,591	2,695
Total actual operating expenses	39,558	3,262,139	759,193	32,690
Unallowable Costs	-	-	-	-
Total allowed operating expenses	\$ 39,558	\$ 3,262,139	\$ 759,193	\$ 32,690
Capital Expenditures	\$ -	\$ -	\$ -	\$ -

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2023 (continued)

	Substance Abuse			Total State SAMH Funded Covered Services	Total Non-State SAMH Funded Covered Services
	Recovery Support	Other Bundled Projects	Total Substance Abuse		
Funding Sources and Revenues					
State SAMH Funding:					
Contract/OCA					
34358-22/MS003	\$ -	\$ -	\$ 2,186,543	\$ 2,186,543	\$ -
34358-22/MS011	-	2,506	22,975	22,975	-
34358-22/MS081	-	-	26,746	26,746	-
34358-22/MSARP	-	-	273,054	273,054	-
34358-22/MSCBS	-	-	356,044	356,044	-
34358-22/MSCOM	-	-	689,373	689,373	-
34358-22/MSSM4	-	-	195,549	195,549	-
Total state SAMH funding	<u>-</u>	<u>2,506</u>	<u>3,750,284</u>	<u>3,750,284</u>	<u>-</u>
Other Government Funding:					
Local government	-	-	734,103	734,103	-
Other state agency	-	-	-	-	-
Federal grant and contracts	-	-	477,472	477,472	-
Total other government funding	<u>-</u>	<u>-</u>	<u>1,211,575</u>	<u>1,211,575</u>	<u>-</u>
All Other Revenues:					
3rd Party Payments	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Other	-	-	-	-	-
Total all other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funding	<u>\$ -</u>	<u>\$ 2,506</u>	<u>\$ 4,961,859</u>	<u>\$ 4,961,859</u>	<u>\$ -</u>

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2023 (continued)

	Substance Abuse			Total State SAMH Funded Covered Services	Total Non-State SAMH Funded Covered Services
	Recovery Support	Other Bundled Projects	Total Substance Abuse		
Expense Categories:					
Personnel Expenses:					
Salaries	\$ -	\$ -	\$ 1,204,887	\$ 1,204,887	\$ -
Fringe benefits	-	-	243,427	243,427	-
Total personnel expenses	-	-	1,448,314	1,448,314	-
Other Expenses:					
Building occupancy	-	-	106,096	106,096	-
Equipment	-	-	5,413	5,413	-
Professional services	-	-	278,553	278,553	-
Food and client care services	-	-	287,808	287,808	-
Travel	-	-	24,641	24,641	-
Insurance	-	-	169,879	169,879	-
Operating supplies and expenses	-	2,506	1,437,892	1,437,892	-
Total other expenses	-	2,506	2,310,282	2,310,282	-
Total personnel and other expenses	-	2,506	3,758,596	3,758,596	-
Distributed Indirect Costs:					
Allocation of administration	-	225	337,715	337,715	-
Total distributed indirect costs	-	225	337,715	337,715	-
Total actual operating expenses	-	2,731	4,096,311	4,096,311	-
Unallowable Costs	-	-	-	-	-
Total allowed operating expenses	\$ -	\$ 2,731	\$ 4,096,311	\$ 4,096,311	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2023 (continued)

	Total All State SAMH Funded Covered Services	Non SAMH Covered Services	Administrative	Fundraising	Total Funding
Funding Sources and Revenues					
State SAMH Funding:					
Contract/OCA					
34358-22/MS003	\$ 2,186,543	\$ -	\$ -	\$ -	\$ 2,186,543
34358-22/MS011	22,975	-	-	-	22,975
34358-22/MS081	26,746	-	-	-	26,746
34358-22/MSARP	273,054	-	-	-	273,054
34358-22/MSCBS	356,044	-	-	-	356,044
34358-22/MSCOM	689,373	-	-	-	689,373
34358-22/MSSM4	195,549	-	-	-	195,549
Total state SAMH funding	<u>3,750,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,750,284</u>
Other Government Funding:					
Local government	734,103	-	-	-	734,103
Other state agency	-	576,631	-	-	576,631
Federal grant and contracts	<u>477,472</u>	<u>219,789</u>	<u>53,056</u>	<u>7,579</u>	<u>757,896</u>
Total other government funding	<u>1,211,575</u>	<u>796,420</u>	<u>53,056</u>	<u>-</u>	<u>2,068,630</u>
All Other Revenues:					
3rd Party Payments	-	19,525	-	-	19,525
Contributions and donations	-	150,506	-	-	150,506
Other	<u>-</u>	<u>74,656</u>	<u>-</u>	<u>-</u>	<u>74,656</u>
Total all other revenues	<u>-</u>	<u>244,687</u>	<u>-</u>	<u>-</u>	<u>244,687</u>
Total funding	<u>\$ 4,961,859</u>	<u>\$ 1,041,107</u>	<u>\$ 53,056</u>	<u>\$ -</u>	<u>\$ 6,063,601</u>

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2023 (continued)

	Total All State SAMH Funded Covered Services	Non SAMH Covered Services	Administrative	Fundraising	Total Expenses
Expense Categories:					
Personnel Expenses:					
Salaries	\$ 1,204,887	\$ 554,631	\$ 133,886	\$ 19,125	\$ 1,912,529
Fringe benefits	<u>243,427</u>	<u>112,054</u>	<u>27,047</u>	<u>3,864</u>	<u>386,392</u>
Total personnel expenses	<u>1,448,314</u>	<u>666,685</u>	<u>160,933</u>	<u>22,989</u>	<u>2,298,921</u>
Other Expenses:					
Building occupancy	106,096	48,837	11,788	1,684	168,405
Equipment	5,413	2,492	602	86	8,593
Professional services	278,553	128,222	30,950	4,421	442,146
Food and client care services	287,808	134,021	30,634	4,376	456,839
Travel	24,641	11,343	2,739	391	39,114
Insurance	169,879	78,198	18,875	2,696	269,648
Operating supplies and expenses	<u>1,437,892</u>	<u>672,771</u>	<u>237,766</u>	<u>11,940</u>	<u>2,360,369</u>
Total other expenses	<u>2,310,282</u>	<u>1,075,884</u>	<u>333,354</u>	<u>25,594</u>	<u>3,745,114</u>
Total personnel and other expenses	<u>3,758,596</u>	<u>1,742,569</u>	<u>494,287</u>	<u>48,583</u>	<u>6,044,035</u>
Distributed Indirect Costs:					
Allocation of administration	<u>337,714</u>	<u>156,572</u>	<u>(494,287)</u>	<u>-</u>	<u>(1)</u>
Total distributed indirect costs	<u>337,714</u>	<u>156,572</u>	<u>(494,287)</u>	<u>-</u>	<u>(1)</u>
Total actual operating expenses	<u>4,096,310</u>	<u>1,899,141</u>	<u>-</u>	<u>48,583</u>	<u>6,044,034</u>
Unallowable Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total allowed operating expenses	<u>\$ 4,096,310</u>	<u>\$ 1,899,141</u>	<u>\$ -</u>	<u>\$ 48,583</u>	<u>\$ 6,044,034</u>
Capital Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Repairs and delayed maintenance of approximately \$ 1.17 million was included in operating expenses. However, amounts were capitalized in accordance with accounting principles generally accepted in the United States in the audited financial statements.

The House of Hope, Inc.
Schedule of State Earnings (Unaudited)
For the Year Ended June 30, 2023

Total Expenditures	\$ 6,044,034
Less: other state and federal funds	(576,631)
Less: nonmatch SAMH funds	(1,511,222)
Less: unallowable costs per 65E-14, FAC	<u>-</u>
Total allowable expenditures	\$ <u>3,956,181</u>
Maximum Available Earnings	\$ 2,967,136
Amount of State Funds Requiring Match	\$ <u>2,239,062</u>
Amount Due to Department *	\$ <u>728,074</u>

* If this amount is negative, the amount due to the department up to the amount on the line listed as "amount of state funds requiring match."

House of Hope, Inc.
Schedule of Bed-Day Availability Payments (Unaudited)
For the Year Ended June 30, 2023

House of Hope, Inc. did not have any bed-day payments for the year ended June 30, 2023.

House of Hope, Inc.
Schedule of Related Party Transaction Adjustments (Unaudited)
For the Year Ended June 30, 2023

House of Hope, Inc. did not have any related party transaction adjustments for the year ended June 30, 2023.

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 of the
The House of Hope, 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 House of Hope, 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-01 that we consider to be a significant deficiency.

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 that are required to be reported under *Government Auditing Standards*.

The Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
The House of Hope, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited The House of Hope, Inc. (a not-for-profit organization) (the "Organization") compliance with the types of compliance requirements described in the OMB *Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organizations' 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 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 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 describes 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 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.

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*, 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 Organization'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 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, 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

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.

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 federal program and 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.

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.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
December 15, 2023

House of Hope, 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?

 X yes _____ none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Programs

Internal control over financial reporting:

Internal control major federal programs:

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:

Unmodified Opinion

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)?

_____ yes X no

Identification of major federal program:

CFDA No.

Federal Program(s)

93.959

Department of Health and Human Services -
Department of Children and Families -
Passed through the Broward Behavioral
Health Coalition, Inc. -
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 low-risk auditee?

_____ yes X no

SECTION II - FINANCIAL STATEMENT FINDINGS

Federal Program: Block Grants for Prevention and Treatment of Substance Abuse - 93.959

2020-01: Year End Closing Schedule – Timely Reconciliations:

Criteria: Timely preparation of account reconciliations is essential to producing accurate and relevant financial reports.

Condition: During the audit a number of adjusting journal entries were proposed by both the audit team and management. These entries were to adjust errors or to reflect year-end accruals.

Cause: Existing closing procedures should be reviewed and updated to ensure that they are properly followed in producing timely reports and reducing year-end adjustments.

Effect: The results were delays in producing reconciliations, account analyses and other financial reports needed by management and the auditors.

Recommendation: We believe that the year-end closing could proceed more quickly by incorporating a closing schedule that indicates who will perform each procedure and when completion of each procedure is due and accomplished. The timing of specific procedures could be coordinated with the timing of management's or the auditor's need for information. All reconciliations should be prepared and reviewed by those informed of such matters to ensure accuracy.

Current status: During the year ending June 30, 2023, the Organization made significant improvements in its implementation of closing procedures. However, due to limited staffing resources the Organization should continue to improve the accuracy and execution of such procedures.

Management Response: Management Response: As a result of our growth and increased budget, we approved an additional finance staff person at the October 2023 Board meeting. We are currently using a temporary employee while we hire. In addition, we have moved our investments to an investment firm to make coordination of information easier and more readily available. We have created a centralized file system to store audit documentation as it is available during the year and enhanced our closing checklist.

SECTION III -FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

Finding 2022-01: Document Retention Policy

Condition: The Organization was unable to timely provide support for cash receipts, and in some instances, support was not able to be provided.

Current Status: This finding has been fully corrected in the current year.

THE HOUSE OF HOPE, INC.
908 S.W. 1ST STREET
FORT LAUDERDALE, FLORIDA 33324

CORRECTIVE ACTION PLAN
December 14, 2023

Department of Health and Human Services

The House of Hope, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2023.

Keefe McCullough
6550 N. Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Audit Period: June 30, 2023

The finding from the June 30, 2023 schedule of findings and questioned costs is discussed below. The finding is numbered consistent with the number assigned in the schedule.

FINANCIAL STATEMENT FINDING

Finding number 2020-01 discussed below is applicable under this section.

FINDINGS AND QUESTIONED COSTS

2020-01: Block Grants for Prevention and Treatment of Substance Abuse - 93.959 - Year-End Closing Schedule - Timely Reconciliations

Criteria: Timely preparation of account reconciliations is essential to producing accurate and relevant financial reports.

Condition: During the audit, a number of adjusting journal entries were proposed by both the audit team and management. These entries were to adjust errors or to reflect year-end accruals.

Cause: Existing closing procedures should be reviewed and updated to ensure that they are properly followed in producing timely reports and reducing year-end adjustments.

Effect: The results were delays in producing reconciliations, account analyses and other financial reports needed by management and the auditors.

Recommendation: We believe that the year-end closing could proceed more quickly by incorporating a closing schedule that indicates who will perform each procedure and when completion of each procedure is due and accomplished. The timing of specific procedures could be coordinated with the timing of management's or the auditor's need for information. All reconciliations should be prepared and reviewed by those informed of such matters to ensure accuracy.

Management Response: Management Response: As a result of our growth and increased budget, we approved an additional finance staff person at the October 2023 Board meeting. We are currently using a temporary employee while we hire. In addition, we have moved our investments to an investment firm to make coordination of information easier and more readily available. We have created a centralized file system to store audit documentation as it is available during the year and enhanced our closing checklist.

If the Department of Health and Human Services has questions regarding this plan, please call Sue Glasscock at 954-524-8989 or email at sglasscock@houseofhope.org.

Sincerely yours,


Sue Glasscock, CEO



The greatest gift in life is a second chance!

**HOUSE OF HOPE, INC.
2025 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

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 25 1999

House of Hope, Inc.
908 SW 1st Street
Ft. Lauderdale, FL 33312-1601

Person to Contact:
Kathy Masters #31-04015
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
23-7014595

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in May 1969 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

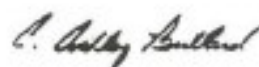
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director

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:

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.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.

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 \$ 3,036,595 including grants of \$) (Revenue \$ 19,525)

HOUSE OF HOPE, INC IS A NON-PROFIT, DEPARTMENT OF CHILDREN AND FAMILIES (DCF) LICENSED RESIDENTIAL LEVEL II AND RESIDENTIAL LEVEL III FACILITY. 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. SOME OF THE SERVICES PROVIDED:A.COGNITIVE BEHAVIORAL THERAPY B.SUBSTANCE ABUSE COUNSELING C.FAMILY THERAPYD.MEDICATION MANAGEMEN TE.VOCATIONAL ASSESSMENT/TRAINING F.ADDICTION AND MENTAL ILLNESS EDUCATION G.SELF-HELP/PEER SUPPORT GROUPSSERVICES ARE DESIGNED AND IMPLEMENTED TO:A.SUPPORT THE RECOVERY, HEALTH, OR WELL-BEING OF THE PERSONS AND/OR FAMILIES SERVEDB.ENHANCE THE QUALITY OF LIFE OF THE PERSONS SERVED C.REDUCE SYMPTOMS OR NEEDS AND BUILD RESILIENCE D.RESTORE AND/OR IMPROVE FUNCTIONINGE.SUPPORT THE INTEGRATION OF THE PERSONS SERVED INTO THE COMMUNITYSERVICES 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.

4b

(Code:) (Expenses \$ 1,452,341 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 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 MANAGEMENT TO INTEGRATE THE INDIVIDUAL INTO COMMUNITY SERVICES. CURRENTLY WE ARE FUNDED FOR 27 BEDS BY THE DEPARTMENT OF CHILDREN AND FAMILIES.

4c

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

4d

Other program services (Describe in Schedule O.)

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

4e

Total program service expenses

4,488,936

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

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	No
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	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 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	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
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?	26	No
27	If "Yes," complete Schedule L, Part I. 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	No
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	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
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	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31	If "Yes," complete Schedule M. Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
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	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	33	No
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	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
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	No
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	No
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.	38	Yes

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	3
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?		

Part V		Statements Regarding Other IRS Filings and Tax Compliance (continued)		
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	68	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	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		No
b	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		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
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		No
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		No
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		No
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?				
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?				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in 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?	15		No
16	Is the organization subject to the section 4968 excise tax on net investment income?	16		No
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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.	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 in Schedule O.			
b	Enter the number of voting members included in 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		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
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		No
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		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
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	Yes	
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	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
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	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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		No
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 Form 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 in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records:	SUSAN GLASSCOCK 908 SOUTHWEST 1ST STREET FORT LAUDERDALE, FL 33312 (954) 524-8989

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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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) SUSAN GLASSCOCK CEO	40.00	X		X				273,853	0	15,568
(2) DONALD FUCIK PRESIDENT	2.00	X		X				0	0	0
(3) DANIEL SCHEVIS VICE PRESIDENT	2.00	X		X				0	0	0
(4) ROBERT G NICHOLS SECRETARY	2.00	X		X				0	0	0
(5) THOMAS CARR TREASURER	2.00	X		X				0	0	0
(6) TERRY SCOTT TRUSTEE	2.00	X						0	0	0
(7) GLORIA J BATTLE TRUSTEE	2.00	X						0	0	0
(8) PAUL JAQUITH TRUSTEE	2.00	X						0	0	0
(9) JOANNE RICHTER TRUSTEE	2.00	X						0	0	0
(10) DONNALIA DELIZAR COO	40.00			X				142,978	0	12,106
(11) JENNIFER RICHARDS CFO	40.00			X				16,950	0	1,404

Part VII

1b Sub-Total	▶			
1c Total from continuation sheets to Part VII, Section A	▶			
1d Total (add lines 1b and 1c)	▶	433,781	0	29,078

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

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

Section B. Independent Contractors

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

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

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

Part VIII

Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other	1a	1a		
Amt Similar Amounts		1b		
		1c		
		1d		
		1e	5,818,915	
		1f	150,506	
		1g		
		h Total. Add lines 1a-1f		5,969,421

Program Service Revenue	2a	PROGRAM FEES	Business Code				
			624100	19,525	19,525		
	b						
	c						
	d						
	e						
	f	All other program service revenue.					
	g	Total. Add lines 2a-2f.	19,525				

Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		12,549			12,549
	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)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	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					

Other	Revenue	Misc	Amt	Business Code				
				900099	64,500			64,500
				d	All other revenue			
				e	Total. Add lines 11a-11d	64,500		
				12	Total revenue. See instructions	6,065,995	19,525	

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	486,216	447,319	34,035	4,862
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	1,426,313	1,312,199	99,851	14,263
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	16,572	15,246	1,160	166
9 Other employee benefits	204,800	188,416	14,336	2,048
10 Payroll taxes	165,020	151,819	11,551	1,650
11 Fees for services (non-employees):				
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.)	442,146	406,775	30,950	4,421
12 Advertising and promotion				
13 Office expenses				
14 Information technology	126,651	116,519	8,865	1,267
15 Royalties				
16 Occupancy	152,749	140,529	10,693	1,527
17 Travel	39,114	35,984	2,739	391
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	59,362	54,613	4,155	594
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	78,000	71,760	5,460	780
23 Insurance	269,648	248,077	18,875	2,696
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	492,620	453,211	34,483	4,926
b FOOD AND SUPPLIES	437,614	402,604	30,634	4,376
c PROGRAM SUPPLIES	205,213	188,796	14,365	2,052
d OPERATING SUPPLIES AND	121,394	111,678	8,502	1,214
e All other expenses	154,188	143,391	9,447	1,350
25 Total functional expenses. Add lines 1 through 24e	4,877,620	4,488,936	340,101	48,583
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 Sheet

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

☐

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		1,069,825	1	740,126	
	2	Savings and temporary cash investments			2		
	3	Pledges and grants receivable, net		548,673	3	485,712	
	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		3,520	8	0	
	9	Prepaid expenses and deferred charges		312,526	9	382,788	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	4,752,411			
	b	Less: accumulated depreciation	10b	2,803,311	860,681	10c	1,949,100
	11	Investments—publicly traded securities		1,402,513	11	1,297,746	
	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		294,837	15	783,573	
16	Total assets: Add lines 1 through 15 (must equal line 33)		4,492,575	16	5,639,045		
Liabilities	17	Accounts payable and accrued expenses		331,455	17	310,113	
	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		82,408	25	59,300	
	26	Total liabilities. Add lines 17 through 25		413,863	26	369,413	
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		3,927,047	27	5,115,849	
	28	Net assets with donor restrictions		151,665	28	153,783	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		4,078,712	32	5,269,632	
	33	Total liabilities and net assets/fund balances		4,492,575	33	5,639,045	

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	6,065,995
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,877,620
3	Revenue less expenses. Subtract line 2 from line 1	3	1,188,375
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,078,712
5	Net unrealized gains (losses) on investments	5	2,545
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	5,269,632

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		No
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	Yes	
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 in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
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 in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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 **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 failed 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 grant.") . .	4,008,011	4,467,051	3,984,524	4,489,694	5,969,421	22,918,701
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	4,008,011	4,467,051	3,984,524	4,489,694	5,969,421	22,918,701
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.						22,918,701

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. .	4,008,011	4,467,051	3,984,524	4,489,694	5,969,421	22,918,701
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		15,641	2,311	1,676	12,549	32,177
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	64,500	203,310
11 Total support. Add lines 7 through 10						23,154,188

12 Gross receipts from related activities, etc. (see instructions) **12** 130,454

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	98.980 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	99.220 %

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 IIISupport 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 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <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 (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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

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 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 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): | 1 | | |
| 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 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 e			
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. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is 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).

Facts And Circumstances Test

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization THE HOUSE OF HOPE INC	Employer identification number 23-7014595
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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 (e.g., recreation or education) ☐ Preservation of an historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space											
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.											
a	Total number of conservation easements	<table><tr><td></td><td>Held at the End of the Year</td></tr><tr><td>2a</td><td></td></tr><tr><td>2b</td><td></td></tr><tr><td>2c</td><td></td></tr><tr><td>2d</td><td></td></tr></table>		Held at the End of the Year	2a		2b		2c		2d	
	Held at the End of the Year											
2a												
2b												
2c												
2d												
b	Total acreage restricted by conservation easements											
c	Number of conservation easements on a certified historic structure included in (a)											
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register											
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____											
4	Number of states where property subject to conservation easement is located ▶ _____											
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No											
6	Staff and volunteer hours devoted to monitoring, inspecting, 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 are a 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 programs

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 in 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 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		80,505		80,505
b Buildings		3,904,177	2,799,874	1,104,303
c Leasehold improvements				
d Equipment		633,050	3,437	629,613
e Other		134,679		134,679

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

Page 823 of 1198100

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. (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)RESTRICTED CASH	49,469
(2)OTHER RECEIVABLES	734,104
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	783,573

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.)	59,300

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 FIN 48 (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	6,068,540
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,545
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	2,545
3	Subtract line 2e from line 1	3	6,065,995
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	6,065,995

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	4,877,620
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	4,877,620
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	4,877,620

Part XIII

Supplemental Information

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

Return Reference	Explanation	Page 825 of 1198
------------------	-------------	------------------

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization
THE HOUSE OF HOPE INC

Employer identification number
23-7014595

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., 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, officers, including the CEO/Executive Director, regarding the items checked on Line 1a? .		
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☒ 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 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.		No
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.		No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III		No
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		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

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.

[illegible]

Part III **Supplemental Information**

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

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

Additional Data

Return to Form

Software ID:
Software Version:

2022**Open to Public
Inspection****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 990-EZ.****▶ Go to www.irs.gov/Form990 for the latest information.**Name of the organization
THE HOUSE OF HOPE INC**Employer identification number**

23-7014595

Return Reference	Explanation
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.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

Page 832 of 1198

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1588

Date Submitted: 5/9/2025

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 9, 2025.

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 DR

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)*

270110658

DUNS*

N/A

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

S80

Request Information

Project/Program Name*

Garden Club Civic Beautification, Community Education and Communication Projects

Requested Funding Amount*

\$2500.00

Project/Program Details

Briefly describe your organization*

Our Garden Club, now 75 years old, develops interest in and broadens the knowledge of gardening; we aid in the protection of our native trees, plants, and birds; we promote skill in flower arranging and lead civic beautification projects and community service.

Explain the objectives of your project*

In the next year, we want to conduct the following projects: 1. New garden planting at the Visitor Center; 2. Orchid installation in LBTS trees; 3. Arbor Day tree planting and with educational plaque installation; 4. Plant identification markers for Memorial Garden in front of Jarvis; 5. Create Garden Club website.

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 grant request.pdf

Optional file upload.

Target Population

Define the target population for your project*

Residents (50%), visitors (20%) and Club members (85%)

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 2024-2025, 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*

1. Metrics will be largely qualitative, e.g., customer satisfaction via word-of-mouth; Brand perception (enhancement of the Town and Club brands); 2. Quantitative survey for the Club, e.g., metric for improved communication and cooperation; 3. Quantitative analysis of engagement (Club participation (e.g., new members, increased attendance at Club meetings, number of website visits). The results will be shared with the Club and Town, at the May Club meeting in 2026.

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*

Allison

Last Name*

Zack

Title*

LBTS Garden Club member

Date*

5/5/25

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***

scan 990-N.pdf

Organization Annual Budget*

scangcbudget25.pdf

Audited Financial Statement*

scan audited.pdf

501(C)(3) Determination Letter*

scannfp certif.pdf

Board of Directors List*

scanofcers.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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 Garden Club
Budget 2024-2025

Income

Dues	\$1,230.00
Ways & Means	2,000.00
Penny Pines	68.00
Donation	<u>3,000.00</u>
	\$6, 298.00

Expenses

Dues	\$ 534.00
President's Lunches	70.00
Employees' Christmas	425.00
Convention	700.00
Membership	200.00
Publicity	100.00
Donations	1,400.00
Cards & Postage	30.00
Memorial Garden	100.00
Installations	60.00
Programs	200.00
Filing Fees	<u>100.00</u>
	\$4,019.00

LBTS Garden Club Executive Board

www.lauderdalebytheseagardenclub.org

President	Dorothy Mardell
1 st Vice President	Barbara McGuinness
2 nd Vice President	
Recording Secretary	
Corresponding Secretary	Rita Beckett
Treasurer	Bonnie Clark

Executive Board Meeting: The board meetings are held in the private homes of officers during the week prior to our regular meetings. Any individual may attend.

Day	Date	Time	At the home of:
Thursday	Sept 5	10:00AM	Bonnie Clark
Thursday	Oct 10	10:00AM	Lorna Kelly
Thursday	Nov 14	10:00AM	Edmund Malkoon
Thursday	Dec 5	10:00AM	Ann Marchetti
Thursday	Jan 9	10:00AM	Dorothy Mardell
Thursday	Feb 6	10:00AM	Barbara McGinnis
Thursday	Mar 6	10:00AM	Sharon Nettles
Thursday	Apr 10	10:00AM	Rita Beckett
Thursday	May 8	10:00AM	Dorothy Mardell

Transaction - Current Month

4/1/2025 through 4/30/2025

4/30/2025

Page 1

Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
BALANCE 3/31/2025								5,163.43
4/1/2025	Garden Club	1635	LBTS Gard...	President'...	President's ...			-35.00
4/1/2025	Garden Club	1636	Allison Zack	Bioswale	Town Project			-160.00
4/3/2025	Garden Club	DEP	Deposit	District Me...	District Mee...			420.00
4/3/2025	Garden Club	DEP	... Deposit	Dues/Dist ...	--Split--	--Split--		315.00
4/9/2025	Garden Club	1637	FFGC	New Mem...	Dues Expe...			-60.00
4/11/2025	Garden Club	DEP	Deposit	District Me...	District Lun...			280.00
4/14/2025	Garden Club	1638	Sharon Net...	Plants	Membershi...			-21.95
4/14/2025	Garden Club	1639	Sharon Net...	Table decor	District Mee...			-24.00
4/14/2025	Garden Club	1640	Deerfield Ar...	Tour of ga...	Program Ex...			-20.00
4/15/2025	Garden Club	DEP	... Deposit	Dues/Dist ...	--Split--	--Split--		340.00
4/17/2025	Garden Club	1641	Cash	Bank for r...	District Mee...			-100.00
4/17/2025	Garden Club	1642	B. Clark	Stamps	Cards & Po...			-14.50
4/21/2025	Garden Club	DEP	Deposit	District Me...	District Mee...			140.00
4/22/2025	Garden Club	1643	LB Garden ...	District Me...	District Mee...			-35.00
4/25/2025	Garden Club	DEP	... Deposit		--Split--	--Split--		535.00
4/29/2025	Garden Club	1644	Marilyn Carr	Flowers	District Mee...			-83.24
4/29/2025	Garden Club	1645	FFGC	Membersh...	Dues Expe...			-300.00
4/29/2025	Garden Club	1646	FFGC	Membersh...	Dues Expe...			-24.00
4/29/2025	Garden Club	1647	Irene Sullivan	Favors	District Mee...			-77.99
4/29/2025	Garden Club	1648	District XI	Membership	Dues			-35.00
4/1/2025 - 4/30/2025								1,039.32

BALANCE 4/30/2025**6,202.75****TOTAL INFLOWS** 2,030.00**TOTAL OUTFLOWS** -990.68**NET TOTAL** 1,039.32

Checkbook Balance

\$ 6202.75

Bank Statement Balance
3-31-95

5288.43

O.S. Checks

1115.68

Deposits

2030.00

6202.75B. Clark, Treasurer
4/30/25

LBTIS Garden Club Executive Board

www.lauderdalebytheseagardenclub.org

President	Dorothy Mardell
1 st Vice President	Barbara McGuinness
2 nd Vice President	
Recording Secretary	
Corresponding Secretary	Rita Beckett
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Thursday	Apr 10	10:00AM	Rita Beckett
Thursday	May 8	10:00AM	Dorothy Mardell

Table 1

		LBTS Garden Club	5-4-25			
		Title	Scope of Work	Delivery - how?	Delivery- to whom?	
	Project 1	New garden at Visitor Center	Club will design garden plan, purchase and install plants	Club will install plants	Residents and visitors	
	Project 2	Orchid installation	Purchase and replace orchids that were stolen or lost in storms	With the help of the Town, we will install orchids along Commercial and in LBTS	Residents and visitors	Alternatively, we will create planters for businesses.
	Project 3	Arbor Day tree planting and installation of educational plaque	Together with the Town, promote Arbor Day, a civic duty, and arrange a small dedication ceremony and celebration	With the help of the Town, we will install a tree in a place designated by the town	Residents and visitors	
	Project 4	Plant identification markers	Order and install plant ID markers	Garden Club will put the markers in the garden	Residents and visitors	
	Project 5	Garden Club website	Currently our Club has a presence ONLY on FaceBook and it is limited to members only. Most FFGC clubs have individual websites (benchmark)	We will hire a person to create a website using a garden-themed template. We will ask them to update the site as needed.	Club members, residents and visitors; invitation to garden club members at other clubs or who are visiting from an out-of-town or out-of-state club.	For Club Members: meeting dates, educational posts, new member recruitment, updates, and exchanges with other Clubs.

Form **990-N****Electronic Notice (e-Postcard)**

OMB N

Department of the Treasury
Internal Revenue Service**for Tax-Exempt Organization not Required to File Form 990 or 990-EZ**

Open to l

A For the **2023** Calendar year, or tax year beginning **2023-06-01** and ending **2024-05-31****B** Check if available☐ **Terminated for Business**☒ **Gross receipts are normally \$50,000 or less****C** Name of Organization: **LAUDERDALE BY THE SEA GARDEN****CLUB****4201 North Ocean Drive, ft****lauderdale, FL, US, 33308****D** EmployeeNumber **27****E** Website:**F** Name of Principal Officer: **Dorothy Mardell****3300 Northeast 36th St, ft****lauderdale, FL, US, 33308****Privacy Act and Paperwork Reduction Act Notice:** We ask for the information on this form to carry out the Internal Revenue 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 valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may be administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 61

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The 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 your Form 990-N (e-Postcard) electronically.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

LAUDERDALE BY THE SEA GARDEN CLUB INC
C/O DOROTHY MARDELL
4501 N OCEAN DR
LAUDERDALE BY THESEA, FL 33308-5709

Date: 05/09/2024
Employer ID number: 27-0110658
Person to contact: Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending: May 31
Public charity status: 509(a)(2)
Form 990 / 990-EZ / 990-N required: Yes
Effective date of exemption: April 1, 2024
Contribution deductibility: Yes
Addendum applies: No
DLN: 26053529001314

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part 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,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35152P

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1612

Date Submitted: 6/6/2025

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 9, 2025.

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*

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*

12,000

Project/Program Details

Briefly describe your organization*

We are a 501(C)(3) non profit organization that donates to local charities. We are fortunate to have a membership of vibrant and talented people who gather together regularly to chare friendship and interest in the community. The governing board of the club is comprised of six members. The boards responsibilities include the month-to-month operations of the club and the upkeep and capital improvements necessary to maintain our clubhouse. The Woman's Club of Lauderdale-by-the-Sea is a historic civic organization founded in 1948 by a group of visionary women. Located at 4412 W Tradewinds Ave in Lauderdale-by-the-Sea, Florida, the club has played a significant role in the development of the community. The club has consistently demonstrated its commitment to community service. Throughout its history, the Woman's Club has been dedicated to promoting culture, education, and community activities.

Explain the objectives of your project*

The objective is to install hurricane impact windows on west side of building. The windows will provide storm protection, enhanced security, noise protection and energy efficiency.

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 Women's Club Members. These include those interested in civic involvement, volunteering, community improvement and building friendships.

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 2024-2025, 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 of 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

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*

Collins

Title*

President

Date*

6/6/2025

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 N.pdf

Organization Annual Budget*

Budget.pdf

Audited Financial Statement*

990 N.pdf

501(C)(3) Determination Letter*

Tax Exemption.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 regularly-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.

WCLBTS 24-25 Financials

[illegible]

WCLBTS 24-25 Financials

Operating Income	Budget	April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	YTD
201 - Bridge	\$2,000.00	\$287.00	\$124.00	\$0.00	\$0.00									
202 - Dues	\$5,500.00	\$1,400.00	\$200.00	\$0.00	\$400.00					\$114.00	\$24.00			\$549.00
203 - Silver Tea	\$5,000.00	\$700.00	\$100.00	\$0.00	\$200.00		\$200.00	\$100.00		\$300.00			\$150.00	\$2,750.00
204 - Luncheons							\$100.00	\$50.00		\$150.00	\$50.00	\$950.00	\$2,951.00	\$5,251.00
205 - Raffles	\$700.00	\$150.00												\$0.00
206 - Special Events	\$1,000.00							\$75.00		\$265.00	\$185.00	\$95.00		\$770.00
207 - Installation	\$1,000.00	\$495.00	\$45.00							\$789.00				\$789.00
208 - Misc - Gifts													\$605.00	\$1,145.00
209 - Bunco	\$100.00	\$15.00			\$20.00		\$10.00	\$24.00		\$35.00	\$15.00			\$0.00
Ins refund														\$119.00
														\$0.00
N4N pass thru										\$605.00				\$605.00
Total Income	\$15,300.00	\$3,047.00	\$469.00	\$0.00	\$620.00	\$0.00	\$310.00	\$249.00	\$0.00	\$2,258.00	\$274.00	\$1,045.00	\$3,706.00	\$11,978.00
Account Balances		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	
Operating Account		\$18,246.00	\$15,199.00	\$14,707.00	\$14,975.00	\$9,722.00	\$7,375.00	\$4,642.00	\$3,624.91	\$3,520.68	\$1,179.85	\$1,135.45	\$3,534.41	
Reserve Account														
Must maintain a minum of 24K		\$6,635.00	\$6,935.00	\$6,935.00	\$6,936.00	\$6,935.00	\$6,935.00	\$27,954.00	\$7,594.00	\$7,594.37	\$7,594.37	\$7,594.37	\$4,094.37	
CD		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$20,066.69	\$20,133.60	\$20,200.74	\$20,261.58	
Total Reserve Balance		\$26,635.00	\$26,935.00	\$26,935.00	\$26,936.00	\$26,935.00	\$26,935.00	\$27,954.00	\$27,594.00	\$27,661.06	\$27,727.97	\$27,795.11	\$24,355.95	
Reserve Expense														
301 Improvement														
302 Repair														
303 Other													\$3,500.00	JVR deposit
Reserve Income														
401 Transfer														
402 Gifts														
403 Other														
404 Garage Sale		\$2,015.00												

EXECUTIVE BOARD

President

Linda Collins

1st Vice President

(Membership/Yearbook)

Grace Lincoln

2nd Vice President

(Programs)

Ann Marchetti

Recording Secretary

(Meeting Minutes)

Karen Firth

Corresponding Secretary

(Newsletters, website)

Kathy Liphay

Treasurer

Shirley Mills

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2024

Open to Public Inspection

For the 2024 Calendar year, or tax year beginning 2024-01-01 and ending 2024-12-31**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

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.



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8016945576C-4	03/08/2021	03/31/2026	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

LAUDERDALE BY THE SEA WOMENS CLUB
4411 W TRADEWINDS AVE
LAUDERDALE BY THE SEA FL 33308-4464

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.

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1611

Date Submitted: 6/6/2025

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 9, 2025.

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 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)*

852128462

DUNS*

0000000

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

N20000007912

Request Information

Project/Program Name*

SHOP SMALL CAMPAIGN

Requested Funding Amount*

8,000.00

Project/Program Details

Briefly describe your organization*

Merchants Association is dedicated in the support of existing small businesses in Lauderdale By The Sea through events that create community awareness. We are also advocate for the preservation of business diversity.

Explain the objectives of your project*

Create community awareness of the merchant class of business that exist in Lauderdale By The Sea.

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

LBTS MERCH ASSC BUDGET 2024.xlsx

Optional file upload.

Target Population

Define the target population for your project*

Target population is Lauderdale By The Sea and surrounding neighborhoods.

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 2024-2025, 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

LBTS Media Release Shop Small Saturday Nov
2024 FINAL.docx

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Events: We can gage success by the number of attendees.

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

Project Evaluation

LBTS Media Release Shop Small Saturday Nov
2024 FINAL.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*

Ina

Last Name*

Marjakangas

Title*

President

Date*

May 6 2025

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*

Annual Report 2025.pdf

Organization Annual Budget*

LBTS MERCH ASSC BUDGET 2024.xlsx

Audited Financial Statement*

LBTS MERCH ASSC BUDGET 2024.xlsx

501(C)(3) Determination Letter*

Mission Statement LAUDERDALE BY THE
SEA MERCHANTS ASSOCIATION.docx

Board of Directors List*

Annual Report 2025.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

LAUDERDALE BY THE SEA MERCHANTS ASSOCIATION

Welcome to the Lauderdale By The Sea's Merchant Association

Mission Statement:

Our purpose is to unite local merchants and small business owners to support and promote all small owner/operator businesses under 10 employees.

Plan of action:

- Define the needs of merchants in Lauderdale By The Sea to improve business.
- Create a unified voice to express the specific needs of small business in Lauderdale By The Sea.
- Implement innovative and creative opportunities to better our industry.
- Share information and opportunities to grow business.

Merchant:

A member is characterized as any small owner/operator business with less than 10 employees.

MEMBERSHIP DUES:

\$100.00



MEDIA RELEASE

FOR IMMEDIATE RELEASE

CONTACT: Aimee Adler Cooke, (561) 302-6902, aimee@conceptualpr.com

Shop Small, Shop Local, and Support Neighborhood Businesses in the Town of Lauderdale-By-The-Sea on November 30, 2024

Lauderdale-By-The-Sea, Florida (November 13, 2024) – This holiday season, the [Town of Lauderdale By-The-Sea](#) encourages the community to “Shop Small, Shop Local” and show their support for local businesses on Small Business Saturday, November 30, 2024. The annual event, powered by American Express, champions local businesses and the significant role they play in fostering community spirit and economic growth.

This year, ten local merchants are offering deals, specials, and surprises you can claim in-person as part of the Small Business Saturday initiative. The participating locations are:

- Aleksandra's Treasures: 217A Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Argenti Designers Jewelers: 218 FL-870 #103, Lauderdale-By-The-Sea, FL 33308
- Beach King: 234 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Big Cat Bikes: 262 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Coast Boutique: 4404 N Ocean Dr, Lauderdale-By-The-Sea, FL 33308
- Diamonds & Doggies: 111 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Digs N Gifts: 258 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Dolly's Designer Outlet: 213 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Frame 'n Art By The Sea: 229 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- Gug Underwater Gallery: 216 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308
- P.J. Rossi Jewelers: 217 Commercial Blvd, Lauderdale-By-The-Sea, FL 33308

Each of these locations has been recognized as an official Neighborhood Champion on the American Express Shop Small Map. Shoppers may enjoy exclusive promotions or discounts while browsing a distinctive selection of gifts and holiday finds, from jewelry and home décor to specialty art and coastal treasures.

“The Town of Lauderdale-By-The-Sea truly embodies small-town hospitality and charm,” said Ina Marjakangas, President of the Lauderdale-By-The-Sea Merchants Association. “Supporting local businesses during the holiday season not only helps our economy but also strengthens the community's small-town character. We invite everyone to shop small and experience the best of what Lauderdale-By-The-Sea has to offer.”

Shoppers who use their eligible American Express Card on Small Business Saturday may get AMEX rewards for supporting small businesses like points, miles, or cash back.

To learn more about Small Business Saturday and the participating shops in the Town of Lauderdale-By-The-Sea, visit <https://bit.ly/SmallBusinessSaturday2024>.

ABOUT THE TOWN OF LAUDERDALE-BY-THE-SEA



Lauderdale-By-The-Sea is a small seaside village with more than two miles of beautiful sandy beaches that attract annual visitors from around the world. With its low-rise downtown buildings and mid-century modern architecture, the Town exudes old-Florida charm while celebrating its present-day connection to the ocean. The Town has been featured in USA Today's 10Best and Southern Living as a must visit destination. For more information visit www.discoverlbt.com.

###



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###

Ina Marjakangas

May 1 2025

LAUDERDALE BY THE SEA MERCHANTS /

PROJECT	GOODS	SERVICE	OTHER	TOTAL
Shop Small Saturday	\$ 425.86			\$ 425.86
Shop Small Saturday	117.7			\$ 117.70
Shop Small Saturday	\$ 879.48			\$ 879.48
Shop Small Saturday		\$ 500.00		\$ 500.00
Shop Small Saturday	\$ 500.00			\$ 500.00
Shop Small Saturday		\$ 3,000.00		\$ 3,000.00
Year Round Support		\$ 1,000.00		\$ 1,000.00
Year Round Support		\$ 553.95		\$ 553.95
Year Round Support		\$ 468.00		\$ 468.00
Year Round Support		\$ 500.00		\$ 500.00
Year Round Support		\$ 24.16		\$ 24.16
Year Round Support	\$ 1,325.00			\$ 1,325.00
Year Round Support		\$ 200.00		\$ 200.00
				\$ -
	\$ 3,248.04	\$ 6,246.11		\$ 9,494.15

\$ 9,494.15

SIGNATURE: _____

SIGNATURE: _____

ASSOCIATION BUDGET 2024/2025

RECEIPT

DESCRIPTION	Y/N
Posters	Yes
Postcards	Yes
Sandwich Boards	Yes
Artwork	Yes
Shopping Maps	Yes
PR Conceptual Press Release	Yes
Advertise Beach Side Directory	Yes
Website Design	Yes
Wix	Yes
Marketing	Yes
Go Daddy	Yes
Print Ad	Yes
Total by row	
Total by column	

2025 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

02/10/2025

Electronic Signature of Signing Officer/Director Detail

Date

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1518

Date Submitted: 4/11/2025

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 9, 2025.

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*

South Florida Wildlife Center

Address*

3200 SW 4th Avenue

City*

Fort Lauderdale

State*

Florida

Zip Code*

33315

Contact Person*

Carolina Montano

Title*

Assistant Director

Phone Number*

9542180068

Email*

csegarra@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*

Wildlife Rescue, Rehabilitation and Release Program

Requested Funding Amount*

\$5,000

Project/Program Details

Briefly describe your organization*

For over 55 years, the South Florida Wildlife Center (SFWC) has served as an essential lifeline for native wildlife and a trusted resource for the community. Established in 1969, SFWC has evolved into one of Florida's busiest wildlife trauma centers, featuring a state-of-the-art hospital and expansive rehabilitation facilities. Based in Broward County, our reach extends across Florida and beyond. Each year, we care for between 7,000 and 9,000 wild animals representing more than 350 species—including numerous Federally and State-listed Threatened Species. Our center operates as a vital hub for wildlife rescue and emergency response, fielding calls from across the region. With the capacity to house approximately 600 animals at once, our two dedicated wildlife ambulances allow us to respond swiftly to urgent cases in the field. Staffed by 32 experienced professionals and supported by a committed team of volunteers, SFWC manages more injured, sick, and orphaned wildlife than any other rescue facility in the state. We handle over 100,000 calls from the public annually, reflecting the immense demand for our services and the deep concern of Floridians for their native wildlife. Many of our patients come from critical ecosystems such as the Everglades and Lake Okeechobee, underscoring the increasing impact of urban sprawl on Florida's natural heritage. Our hospital is equipped with advanced diagnostic tools and surgical capabilities, enabling us to provide intensive care, hospitalization, and expert treatment. A specialized nursery supports the growth and development of young wildlife, offering age-appropriate nutrition, enrichment, and care. Outside, species-specific rehabilitation enclosures replicate natural environments, giving animals the opportunity to regain strength and practice essential survival skills prior to release. Sadly, more than 95% of the animals we treat are victims of human-related causes, including vehicle collisions, habitat destruction, and attacks by domestic pets. In response, SFWC is deeply committed to public education—raising awareness about the importance of wildlife conservation and fostering peaceful coexistence as our communities continue to grow. Through our integrated efforts in rescue, rehabilitation, and education, the South Florida Wildlife Center remains steadfast in its mission to protect Florida's wildlife and safeguard the delicate ecosystems they call home.

Explain the objectives of your project*

Each year, the South Florida Wildlife Center's Resource Center responds to over 100,000 calls from the public seeking help for injured, orphaned, or ill wildlife. In 2024, our wildlife hospital—located at 3200 SW 4th Avenue in Fort Lauderdale—admitted 557 animals from Lauderdale-By-The-Sea and nearby areas, contributing to a total of 7,905 admissions representing 248 species from across the region. Among the many patients treated were Brown Pelicans, Lesser Black-backed Gulls, Opossums, and Squirrels. Each animal received individualized, expert veterinary care—including diagnostic radiographs to identify fractures or embedded fishhooks, surgical procedures, fluid therapy, pain management, and treatment for infections. These essential services are provided at no cost to the public, ensuring that every wild animal in need receives lifesaving care regardless of the circumstances. Our wildlife rescue and release vehicles cover all of Broward County, responding to emergency calls, reuniting displaced young with their nests, and releasing thousands of rehabilitated animals back into their natural environments each year. Many of the birds we treat are rescued from Anglin's Fishing Pier, a frequent site of injuries caused by entanglement in discarded fishing line. To help prevent these incidents, we provide on-site education and resources promoting safe and responsible line disposal. Support from partners like Lauderdale-By-The-Sea is vital to the continuation of this work. Your generous \$5,000 contribution will directly support veterinary exams, medical treatments, and rehabilitation for wildlife in your community. For context, the average cost to perform surgery on an injured pelican—a frequent patient from LBTS—is around \$800, not including diagnostics, bloodwork, or medication. During recovery, a pelican consumes roughly \$100 worth of fish per day. SFWC also offers free educational programs and hands-on training to empower residents and expand our network of community wildlife stewards. Classes include wildlife handling, re-nesting techniques, and soft releases for those willing to assist with rehabilitation efforts on their own properties. This funding will play a crucial role in sustaining our clinical operations—ensuring that Lauderdale-By-The-Sea and surrounding communities continue to rely on SFWC for expert wildlife rescue, treatment, and rehabilitation. During this funding period, we anticipate treating approximately 8,500 animals, including at least 500 from your town, giving each one the best possible chance to recover and return to the wild.

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 South Florida Wildlife Center continues to be a vital resource for both wildlife and the community, serving residents across Broward County and throughout Florida. This project will directly benefit the approximately 6,000 residents of Lauderdale-By-The-Sea and nearby areas by providing critical care for injured and orphaned wildlife brought to our hospital by concerned and compassionate community members. In addition to hands-on medical care and rehabilitation, we provided expert guidance to hundreds of Lauderdale-By-The-Sea residents through our helpline—offering support with re-nesting, safe wildlife rescue, and care for injured birds, mammals, and reptiles. Through this ongoing support and collaboration, we remain committed to safeguarding South Florida's native wildlife and helping the Lauderdale-By-The-Sea community peacefully coexist with the remarkable species that share their coastal environment.

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 2024-2025, 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 project success will be tracked using the Wildlife Rehabilitation Medical Database (WRMD), which records all relevant data, including the intake of orphaned and juvenile wildlife, as well as the number of animals successfully rehabilitated and released. We will closely monitor the rehabilitation of various species, such as birds, squirrels, and opossums, documenting their treatment and progress. Funding will be allocated to essential medical and diagnostic services for injured and sick wildlife, including vaccinations, enrichment materials, specialized diets, and other necessary resources to support our rehabilitation and release efforts. The number of animals treated and successfully returned to the wild will be recorded, along with any instances of re-admittance for further care. This data will provide clear, quantifiable metrics to evaluate the project's success and overall impact.

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*

Carolina

Last Name*

Montano

Title*

Assistant Director

Date*

04/11/2025

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***

2023 Form 990 - Public Disclosure - Final.pdf

Organization Annual Budget*

Approved Budget 2025.pdf

Audited Financial Statement*

Audited Financial Statements - 12.31.23 -
Final.pdf

501(C)(3) Determination Letter*

IRS EIN - 501(c)3 Determination.pdf

Board of Directors List*

SFWC Board List.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

South Florida Wildlife Center Inc.
FY2025 Budget

<u>Expenditures</u>	<u>2025 BUDGET</u>
Animal Care	
Total Medical Supplies	\$ 90,000.00
Total Animal Care Supplies	\$ 41,495.00
Total Veterinary Services	\$ 100,000.00
Total Animal Care Feed	\$ 110,000.00
Total Animal Care	\$ 341,495.00
Total Office Supplies	\$ 8,460.00
Total Computer Related / IT Expenses	\$ 53,200.00
Total Equipment Lease / Rental	\$ 17,000.00
Total Bank Fees and Lockbox Fees	\$ 9,950.00
Total Business Insurance Expense	\$ 72,200.00
Total Occupancy and Building Expense	\$ 200.00
Total R&M Building / Habitats	\$ 26,000.00
Total R&M Equipment	\$ 10,900.00
Total Utilities	\$ 74,800.00
Total Security	\$ 9,000.00
Total Grounds Maintenance	\$ 33,600.00
Total Janitorial Services	\$ 9,000.00
Total Trash Removal	\$ 40,000.00
Total License & Permit Fees	\$ 3,500.00
Total Telecommunications	\$ 18,900.00
Total Compensation Cost	\$ 1,790,000.00
Total Professional Fees	\$ 22,000.00
Total Education & Outreach	\$ 47,200.00
Total Dues, Memberships & Subscriptions	\$ 580.00
Total Postage & Shipping	\$ 4,200.00
Total Printing & Composition	\$ 600.00
Total Auto Expense	\$ 16,500.00
Total Events & Meetings	\$7,550.00
Total Expenditures	\$2,275,340.00
Grand Total	\$2,616,835.00

South Florida Wildlife Center, Inc.

Financial Statements

December 31, 2023

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Independent Auditors' Report

To the Board of Directors
South Florida Wildlife Center, Inc.
Ft. Lauderdale, Florida

Opinion

We have audited the financial statements of South Florida Wildlife Center, Inc. (the "Organization"), which comprise the statement of financial position as of December 31, 2023, 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 (collectively, the "financial statements").

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 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 Auditors' 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 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objective is 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 auditors' 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 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.

Continued from previous page

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.

Ricciardella CPA, PLLC

Ricciardella CPA, PLLC
Palm Beach Gardens, Florida
July 16, 2024

South Florida Wildlife Center, Inc.
Statement of Financial Position
December 31, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,183,813
Service fee receivables	8,413
Endowment, investments	3,809,626
Prepaid expenses	<u>49,632</u>
Total current assets	<u>5,051,484</u>

Non-current assets:

Property and equipment, net	357,265
Deposits	<u>3,124</u>
Total non-current assets	<u>360,389</u>

Total assets	<u>\$ 5,411,873</u>
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LIABILITIES AND NET ASSETS

Liabilities:

Accounts payable and accrued expenses	<u>\$ 164,937</u>
Total liabilities	<u>164,937</u>

Commitments and contingencies

Net assets:

Without donor restriction	4,319,010
With donor restriction	<u>927,926</u>
Total net assets	<u>5,246,936</u>

Total liabilities and net assets	<u>\$ 5,411,873</u>
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South Florida Wildlife Center, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2023

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
Support and revenues:			
Bequests	\$ 1,085,043	\$ -	\$ 1,085,043
Contributions	562,817	-	562,817
Grants	445,600	-	445,600
Contributed animal food and supplies	257,253	-	257,253
Investment income, net	574,118	-	574,118
Program revenue	145,119	-	145,119
Net assets released from donor restriction	<u>32,000</u>	<u>(32,000)</u>	<u>-</u>
Total support and revenues	<u>3,101,950</u>	<u>(32,000)</u>	<u>3,069,950</u>
Expenses:			
Program services	2,473,037	-	2,473,037
Supporting services:			
Management and general	162,775	-	162,775
Fundraising	<u>272,738</u>	<u>-</u>	<u>272,738</u>
Total supporting services	<u>435,513</u>	<u>-</u>	<u>435,513</u>
Total expenses	<u>2,908,550</u>	<u>-</u>	<u>2,908,550</u>
Change in net assets	<u>193,400</u>	<u>(32,000)</u>	<u>161,400</u>
Net assets, beginning of year	<u>4,125,610</u>	<u>959,926</u>	<u>5,085,536</u>
Net assets, end of year	<u><u>\$ 4,319,010</u></u>	<u><u>\$ 927,926</u></u>	<u><u>\$ 5,246,936</u></u>

See accompanying notes to financial statements

South Florida Wildlife Center, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services	Supporting Services			Total
		Management and General	Fundraising	Total Supporting Services	
Payroll and payroll taxes	\$ 1,376,820	\$ 72,778	\$ 172,447	\$ 245,225	\$ 1,622,045
Contributed animal food and supplies	257,253	-	-	-	257,253
Supplies and field expenses	244,344	-	-	-	244,344
Repairs and maintenance	202,544	15,581	28	15,609	218,153
Payroll benefits	100,809	4,191	10,347	14,538	115,347
Depreciation and amortization	84,661	6,024	-	6,024	90,685
Professional fees	71,671	8,003	9,786	17,789	89,460
Insurance	77,548	2,712	1,761	4,473	82,021
Education materials	19,766	34	38,697	38,731	58,497
Bank and investment fees	14,673	23,449	15,815	39,264	53,937
Office expenses	10,762	18,614	20,269	38,883	49,645
Telephone	9,297	5,456	2,198	7,654	16,951
Events	2,889	5,933	1,390	7,323	10,212
Total functional expenses	<u>\$ 2,473,037</u>	<u>\$ 162,775</u>	<u>\$ 272,738</u>	<u>\$ 435,513</u>	<u>\$ 2,908,550</u>

See accompanying notes to financial statements

South Florida Wildlife Center, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2023

Cash flows from operating activities:	
Change in net assets	\$ 161,400
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation and amortization	90,685
Net realized and unrealized gain on investments	(468,935)
Changes in operating assets and liabilities:	
Service fee receivables	(1,810)
Prepaid expenses	12,090
Deposits	(3,124)
Accounts payable and accrued expenses	(6,971)
Net cash used in operating activities	<u>(216,665)</u>
 Cash flows from investing activities:	
Purchase of endowment investments	(557,512)
Proceeds from sale of endowment investments	879,695
Purchase of property and equipment	<u>(120,738)</u>
Net cash provided by investing activities	<u>201,445</u>
 Cash flows from financing activities	<u>-</u>
 Net decrease in cash and cash equivalents	<u>(15,220)</u>
 Cash and cash equivalents, beginning of year	<u>1,199,033</u>
 Cash and cash equivalents, end of year	<u><u>\$ 1,183,813</u></u>

See accompanying notes to financial statements

South Florida Wildlife Center, Inc.
Notes to Financial Statements

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 of the largest wildlife trauma hospital and rehabilitation centers in the nation, based on intake numbers, the Organization performs daily field rescues of injured, orphaned, and imperiled animals. The Organization’s personnel restores mobility and function to injured wildlife, provides 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 restriction: 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 directors.

Net assets with donor restriction: 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 restriction. When a restriction expires, net assets are reclassified from net assets with donor restriction to net assets without donor restriction in the accompanying 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.

South Florida Wildlife Center, Inc.
Notes to Financial Statements

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 general 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.

Pledges receivable are recorded at net realizable value. The Organization records an allowance for doubtful pledges when management determines a pledge is uncollectible.

Program revenue is recorded when earned.

Cash and 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

Management evaluates all receivables on a periodic basis. Management believes that service fee receivables are fully collectible.

Endowment

The Organization's endowment assets are recorded at fair value. The Organization established an endowment fund (the "Fund"), the primary purpose of the Fund is to provide a means for supporters and friends of the Organization, to make gifts and bequests to provide permanent financial support. The endowment assets will consist of donor restricted funds and board designated funds. As of December 31, 2023, there were no donor restricted endowment funds. As of December 31, 2023, board designated endowment funds totaled \$3,889,873.

Currently, the income earned from the endowment assets is reinvested back into the Fund so that the endowment will grow into a sustainable source of funding to support the mission of the Organization. Net assets associated with the Fund are classified and reported based on the existence or absence of donor-imposed restrictions. Board designated endowment funds may be used at the board's discretion and are not true restricted or perpetual endowment assets.

South Florida Wildlife Center, Inc.
Notes to Financial Statements

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.

Allowance for Credit Losses

The Organization recognizes an allowance for credit losses for financial assets carried at amortized cost to present the net amount expected to be collected as of the statement of financial position date. Such allowance is based on the credit losses expected to arise over the life of the asset (contractual term) which includes consideration of prepayments and renewal/extension options that are not accounted for as derivatives and are not unconditionally cancellable by the Organization. Assets are written off when the Organization determines that such financial assets are deemed uncollectible or based on regulatory requirements, whichever is earlier. Write-offs are recognized as a deduction from the allowance for credit losses. Expected recoveries of amounts previously written off, not to exceed the aggregate of the amount previously written off, are included in determining the necessary reserve at the statement of financial position date. As of December 31, 2023, there was no allowance for credit losses.

Contributed Services and Materials

Contributed services are recorded 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. Donated materials are recorded at estimated fair value on the date of donation.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. As such, no provision for income taxes was recorded during the year ended December 31, 2023. The Organization is not considered a private foundation by the Internal Revenue Service.

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.

Adoption of Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-13, *Financial Instruments – Credit Losses* ("Topic 326"). The ASU introduces a new credit loss methodology, Current Expected Credit Losses ("CECL"), which requires earlier recognition of credit losses, while also providing additional transparency about credit risk. Since its original issuance in 2016, the FASB has issued several updates to the original ASU. The CECL methodology utilizes a lifetime "expected credit loss" measurement objective for the recognition of credit losses for loans, held-to-maturity securities and other receivables at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. The methodology replaces the multiple existing impairment methods in current U.S. GAAP, which requires that a loss be incurred before it is recognized. On January 1, 2023, the Organization adopted the guidance prospectively with no impacts to the financial statements as presented.

South Florida Wildlife Center, Inc.
Notes to Financial Statements

Note 2 – Summary of Significant Accounting Policies, continued

Valuation of Long-Lived Assets

The Organization accounts for the valuation of long-lived assets under authoritative guidance issued by the 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, 2023.

Fair Value of Financial Instruments

The fair value of the Organization's cash and cash equivalents, service fee receivables, endowment securities, and accounts payable and accrued expenses approximates their carrying amounts due to the relatively short maturity of these items.

Date of Management's Review

Management has evaluated subsequent events through July 16, 2024, 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 as of December 31, 2023 consist of:

Financial assets:	
Cash and cash equivalents	\$ 1,183,813
Service fee receivables	8,413
Endowment, investments	<u>3,809,626</u>
Total financial assets	<u>5,001,852</u>
 Less: donor restricted, purpose restrictions	 <u>(927,926)</u>
 Total financial assets available within one year to meet cash needs for general expenditures	 \$ <u><u>4,073,926</u></u>

Note 4 – Investment Income

Investment income, net consists of the following for the year ended December 31, 2023:

Net realized and unrealized gain	\$ 468,935
Interest and dividend income	<u>105,183</u>
Investment income, net	<u><u>\$ 574,118</u></u>

South Florida Wildlife Center, Inc.
Notes to Financial Statements

Note 5 – Property and Equipment

Property and equipment consist of the following as of December 31, 2023:

Buildings	\$ 1,210,219
Vehicles	359,917
Furniture and fixtures	313,851
Leasehold improvements	96,240
	<u>1,980,227</u>
Less: accumulated depreciation and amortization	<u>(1,622,962)</u>
Property and equipment, net	<u>\$ 357,265</u>

Depreciation and amortization expense for the year ended December 31, 2023 was \$90,685.

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.

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 are valued at the quoted net asset value of shares reported in the active markets in which the funds are traded.
- Fixed income bonds represent bonds valued based upon comparable securities of issuers with similar yield and similar credit ratings.

South Florida Wildlife Center, Inc.
Notes to Financial Statements

Note 6 – Fair Value Measurements, continued

Fair value on Recurring Basis

Investments measured at fair value on a recurring basis are summarized below as of December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity securities	\$ 1,909,080	\$ -	\$ -	\$ 1,909,080
Fixed income funds	1,440,584	-	-	1,440,584
Real estate and commodities	459,962	-	-	459,962
Total endowment, investments	<u>\$ 3,809,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,809,626</u>

Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of financial position.

Note 7 – Endowment

Interpretation of Relevant Law

In June 2011, the State of Florida adopted the Florida Uniform Prudent Management of Institutional Funds Act (“FUPMIFA”) which was effective July 1, 2012. The Organization has interpreted 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 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. The remaining portion of the donor-restricted endowment fund is classified as with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by FUPMIFA.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment fund earnings:

- 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 policies of the Organization

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of income to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets on an inflation adjusted basis.

South Florida Wildlife Center, Inc.
Notes to Financial Statements

Note 7 – Endowment, continued

Strategies Employed for Achieving Objectives

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

The changes in the Organization's endowment net assets were as follows for the year ended December 31, 2023:

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
Endowment net assets, December 31, 2022	\$ 3,878,426	\$ -	\$ 3,878,426
Investment return:			
Dividends and interest	105,183	-	105,183
Net realized and unrealized gain	468,935	-	468,935
Investment fees	(44,264)	-	(44,264)
Appropriation for expenditure	(518,407)	-	(518,407)
Endowment net assets, December 31, 2023	<u>\$ 3,889,873</u>	<u>\$ -</u>	<u>\$ 3,889,873</u>

The Organization's endowment assets consisted of the following as of December 31, 2023:

	<u>Fair Value Level</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Endowment, board designated:				
Cash and cash equivalents	<u>\$ 80,247</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,247</u>
Equity securities	1,909,080	-	-	1,909,080
Fixed income funds	1,440,584	-	-	1,440,584
Real estate and commodities	459,962	-	-	459,962
Total endowment, investments	<u>3,809,626</u>	<u>-</u>	<u>-</u>	<u>3,809,626</u>
Total endowment, board designated	<u>\$ 3,889,873</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,889,873</u>

As of December 31, 2023, there were no donor restricted endowment net assets. As of December 31, 2023, board designated endowment net assets totaled \$3,889,873.

Note 8 – Net Assets with Donor Restriction

Net assets with donor restriction consists of the following as of December 31, 2023:

Purpose restrictions:	
Animal hospital	\$ 759,701
Animal care and habitat upgrade	127,000
Building renovations and equipment	41,225
	<u>\$ 927,926</u>

South Florida Wildlife Center, Inc.
Notes to Financial Statements

Note 9 – Net Assets without Donor Restriction

Net assets without donor restriction consists of the following as of December 31, 2023:

Undesignated	\$ 429,137
Board designated, endowment assets	<u>3,889,873</u>
	<u>\$ 4,319,010</u>

Note 10 – Net Assets Released from Donor Restriction

During the year ended December 31, 2023, the Organization released \$32,000 from the animal hospital donor restricted fund.

Note 11 – In-Kind Contributions

For the year ended December 31, 2023, the Organization recorded in-kind contribution revenue for \$257,253 which is included in contributed animal food and supplies in the accompanying statement of activities and changes in net assets. 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 12 – 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, 2023.

Note 13 – 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, 2023, the Organization had cash and cash equivalents in excess of federally insured limits of \$599,911.

The Organization holds accounts with a third-party investment custodian. Securities held with the custodian are Securities Investor Protection Corporation insured up to \$500,000 per accounts held in the same capacity. As of December 31, 2023, securities subject to credit risk held with the custodian was \$3,309,626.

Jeffrey J. Arciniaco, President, Board Chairman

President and board chair of the South Florida Wildlife Center (Ft. Lauderdale); co-fiduciary, Folke H. Peterson Foundation; trustee, Ardath B. Rosengarden Charitable Trust; ambassador, Tree of Life Foundation International, animal branch; specialist in the rescue and care of parrots; facilitator and advocate, feral cat Trap-Neuter-Return programs; advocate for the protection and welfare of all animals. Arciniaco was also a Board member of the Humane Society of the United States board of directors.

Thomas J. Sabatino Jr., Vice Chairman, Secretary

South Florida Wildlife Center Vice Chairman and Treasure. Mr. Sabatino is also a part of the Humane Society of the United States board of directors. Sabatino brings with him 35 years of business, governance and legal experience, and a commitment to improving the lives of animals worldwide. Sabatino is actively engaged in local animal rescue both in Florida and New England and is also passionate about empowering attorneys in the field of public interest law. His desire to create long lasting change at a national level led him to become an avid supporter of the Humane Society of the United States and Humane Society International over the years. Dedicated advocate for animals both locally and nationally.

Sabatino is a former Executive Vice President and General Counsel of Aetna and has previously served in comparable positions at Hertz Global Holdings, Walgreens, United Airlines, Schering-Plough, Baxter International and American Medical International. Throughout his career he has received numerous awards, including the Inside Counsel's Transformative Leader Award, the National Bar Association Gertrude E. Rush Award, and the Equal Justice Works Scales of Business Award. In 2016, the Women's In-House Counsel Leadership Institute created the Sabatino Advocacy Award in his honor.

He received his Juris Doctor from the University of Pennsylvania, and a degree in government from Wesleyan University. He lives in Connecticut with his wife and their 17-year-old Jack Russell.

Ardath B. Rosengarden, Director

Ardath Rosengarden has been a philanthropic leader and volunteer with Florida's animal care and rescue for many years. Living in Boca Raton, Rosengarden has been an integral member of the Board of the SPCA Wildlife Care Center, and a member of the Humane Society of the United States' National Council, a high-level advisory body of influential individuals who work with HSUS executive staff and Board of Directors to advance the organization's mission. She has assisted in numerous projects at the center and she is especially known in southeast Florida as an active proponent of feral cat and feline issues.

Thomas Bartelmo, Treasurer

Thomas Bartelmo is an experienced business and financial executive who has been a key part of Kislak since 1995. During his career at Kislak, Mr. Bartelmo has completed more than \$2 billion of investments, transactions and financings. He has guided the firm's investment ventures and property acquisitions and has overseen the management and financing activities in a wide range of residential and commercial projects throughout the United States.

He is also CEO of the Kislak Family Foundation, serves on the Smithsonian's National Air and Space Museum Board, and is a member of the James Madison Council, a private-sector advisory council whose mission is to support and promote the Library of Congress.

Mr. Bartelmo earned his bachelor's and master's degrees in accounting at Florida State University and is on the boards of the FSU Foundation and the FSU Real Estate Center. He also serves on the University of Miami Herbert Business School Real Estate Advisory Board, is on the board of the South Florida Wildlife Center and is a member of the Chief Executives Organization and the Young Presidents' Organization.

Eric Bernthal, Director

Eric Bernthal practiced corporate and communications law for 40 years. He has negotiated hundreds of corporate transactions, overseen billions of dollars in corporate financings, and provided counsel to dozens of corporations' boards of directors on issues of governance, controversy and litigation, executive employment and compensation and general corporate advice. Eric served as Managing Partner of Latham & Watkins' Washington D.C. office for over a decade. The office grew to 275 lawyers under his stewardship. He also played a prominent role in opening offices for Latham in Houston, Boston and Milan, Italy.

In 2012, Eric retired from law practice in order to devote his full time to the role of Chairman of the Board of The Humane Society of the United States. He served on the HSUS board for eleven years, including his seven years as board chairman. During that period, he also served as a director of Humane Society International, the South Florida Wildlife Center, the Wildlife Land Trust and Project Chimps. Over the course of his career, Eric has served on other non-profit boards and counseled many other non-profit organizations. He presently serves as a director of IsraAID (a humanitarian organization based in Israel), the Baltimore Animal Rescue and Care Shelter ("BARCS") and the Nightingale Ranch, a horse sanctuary in California.

Eric has lived in Potomac, Maryland, for nearly 50 years. He and his wife have three adult sons and eleven grandchildren. After all their sons had departed for college, Eric and his wife served as foster parents in the Montgomery County, Maryland, foster care program. They provided care to 25 children over a ten-year period. He and his sons have adopted nearly a dozen rescued pit bull- mix dogs, and Eric has been active in the national effort to reform Breed-Specific Legislation which so prejudices these animals and their families.

Doug Koger, Director

Doug Koger is known as a leader who consistently transforms vision to reality. He accomplishes this by building highly effective, diverse teams of people who thrive in an environment where the sharing of ideas and thoughts are not only encouraged but required. He is an inspirational leader who knows the importance of storytelling to inspire action from individuals as well as being someone who is practical in deciding what ideas to execute on now and what needs to wait for later. Doug is respected for the leadership talent he develops and is routinely sought out for candidates to fill open positions across the organization.

Doug is currently a leader with Apple, Inc where he has held various positions since 2006. He leads a team of 200+ people, focusing equally on producing industry and company leading results balanced with creating a community within his team built on trust and mutual support. Additionally, Doug serves as Co-Chair for Pride@Apple, Apple's LGBTQ+ diversity organization where his responsibilities span across North America. In this role, he has made it his mission to help individuals embrace who they were born to be so that they may then share their talents freely both professionally and personally, resulting in a stronger more diverse team of people. Doug also combines his love for travel to "off the beaten track" places with helping the people of these locations better their lives. Most notably, he recently assisted a community in Kashmir that he visited transition from a tourism-based economy that was impossible during Covid-19 to one based on the manufacturing and selling of local goods, such as cashmere and silk products. He has also assisted communities in Transylvania transition youth from farm-based economies to software development with the goal being to preserve cultural identity in the region without the loss of talent to other technology hotspots in Europe.

While born and raised in north Georgia, Doug has made south Florida his home for 20 years. He lives in Davie where he is able to indulge in his personal passion of caring for animals. His menagerie of rescues includes llamas, miniature horses, goats, sheep, parrots and a mini pig. He also works diligently to preserve the azawakh, a rare dog breed from the Sahel region of Africa which he has been involved with for 25 years. He has worked with ABIS (Association Burkinabe Idi du Sahel) to both preserve the breed in the native Sahel region of Africa as well as to insure the genetic diversity outside of there to guarantee the future of the breed.



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: 

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

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning, 2023, and ending, 20

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) Room/suite
3200 SW 4TH AVE
City or town, state or province, country, and ZIP or foreign postal code
FT LAUDERDALE, FL 33315

D Employer identification number
23-7086391
E Telephone number
(954) 524-4302
G Gross receipts
\$ **3,392,275**
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: **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 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 2023 (Part V, line 2a)	5	47
6 Total number of volunteers (estimate if necessary)	6	384
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

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,853,691	2,350,713
9 Program service revenue (Part VIII, line 2g)	169,444	145,119
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	(14,275)	49,280
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(9,658)	0
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,999,202	2,545,112

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
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,636,161	1,737,395
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25)	272,736	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	840,600	1,171,154
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,476,761	2,908,549
19 Revenue less expenses. Subtract line 18 from line 12	(477,559)	(363,437)

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	5,257,444	5,411,873
21 Total liabilities (Part X, line 26)	171,908	164,937
22 Net assets or fund balances. Subtract line 21 from line 20	5,085,536	5,246,936

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

THOMAS BARTELMO
Signature of officer
THOMAS BARTELMO, TREASURER
Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name
Justin Ricciardella

Preparer's signature
Justin Ricciardella

Date
08-02-2024

Check ☐ if self-employed PTIN
P02386764

Firm's name
Ricciardella CPA, PLLC

Firm's EIN
561-388-6959

Firm's address
**3801 PGA Blvd Suite 600
Palm Beach Gardens FL 33410**

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 (2023)

EEA

Page 901 of 1198

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:
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 \$ **2,473,039** including grants of \$) (Revenue \$ **145,119**)
IN 2023, SOUTH FLORIDA WILDLIFE CENTER PROVIDED DIRECT CARE TO MORE THAN 7,199 BIRDS, MAMMALS AND REPTILES FROM 263 DIFFERENT SPECIES, MAINTAINING OUR STATUS AS THE HIGHEST-VOLUME WILDLIFE TRAUMA HOSPITALS AND REHABILITATION CENTER IN FLORIDA. IN 2023, SFWC'S STAFF AND VOLUNTEERS FIELDLED OVER 100,000 CALLS FOR HELP. SFWC WILDLIFE REHABILITATORS, CLINICAL STAFF, ANIMAL CARE AND RESCUE SPECIALISTS 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 **2,473,039**

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? <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 noncash 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>		
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.		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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	47
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 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	

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 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 in line 1a, above, who are independent	1b 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.)

	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 **Statement #17**
- 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 (954)524-4302, 3200 SW 4TH AVE, FT. LAUDERDALE, FL 33315

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 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) ALESSANDRA MEDRI EXECUTIVE DIRECTOR	40.00			X				106,064	0	4,196	
(2) DOUG KOGER DIRECTOR	2.00	X						0	0	0	
(3) ERIC BERNTHAL DIRECTOR	2.00	X						0	0	0	
(4) ADARTH ROSENGARDEN DIRECTOR	2.00	X						0	0	0	
(5) THOMAS BARTELMO TREASURER	2.00	X		X				0	0	0	
(6) JEFFREY J ARCINIACO PRESIDENT & CHAIR	2.00	X		X				0	0	0	
(7) THOMAS J SABATINO VICE PRESIDENT & SECRETARY	2.00	X		X				0	0	0	
(8)											
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											

(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) _____	_____										
(16) _____	_____										
(17) _____	_____										
(18) _____	_____										
(19) _____	_____										
(20) _____	_____										
(21) _____	_____										
(22) _____	_____										
(23) _____	_____										
(24) _____	_____										
(25) _____	_____										
1b Subtotal											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)									106,064	0	4,196

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>	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				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	5,000			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,345,713			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 257,253			
	h	Total. Add lines 1a-1f		2,350,713			
Program Service Revenue				Business Code			
	2a	CONTRACT REVENUE	561499	76,418	76,418		
	b	WILDLIFE CENTER	561499	43,682	43,682		
	c	VOLUNTEER TRAINING FEES	561499	25,019	25,019		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		145,119			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		105,182			105,182
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses . .					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory . .	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses . .					
	c	Gain or (loss)					
	d	Net gain or (loss)		(55,902)		(55,902)	
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions		2,545,112	145,119	0	49,280	

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	106,064	90,029	4,759	11,276
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	1,397,455	1,186,185	62,701	148,569
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits	115,347	100,809	4,191	10,347
10 Payroll taxes	118,529	100,610	5,318	12,601
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,899	13,496	713	1,690
d Lobbying				
e Professional fundraising services. See Part IV, line 17. .				
f Investment management fees	44,261	12,041	19,242	12,978
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .	73,558	58,174	7,289	8,095
12 Advertising and promotion				
13 Office expenses	49,645	10,762	18,614	20,269
14 Information technology				
15 Royalties				
16 Occupancy	218,153	202,544	15,581	28
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,347		1,347	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	90,685	84,661	6,024	
23 Insurance	82,021	77,548	2,712	1,761
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	244,344	244,344		
b ANIMAL FOOD AND SUPPLIES	257,253	257,253		
c EDUCATION MATERIALS	58,497	19,766	34	38,697
d TELEPHONE	16,951	9,297	5,456	2,198
e All other expenses	18,540	5,520	8,793	4,227
25 Total functional expenses. Add lines 1 through 24e. .	2,908,549	2,473,039	162,774	272,736
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 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	1,199,033	1	584,217
	2 Savings and temporary cash investments		2	599,596
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	6,603	4	8,413
	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	61,722	9	49,632
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,980,227		
	b Less: accumulated depreciation	1,622,962		
		327,212	10c	357,265
	11 Investments - publicly traded securities	3,662,874	11	3,809,626
	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	3,124	
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,257,444	16	5,411,873	
Liabilities	17 Accounts payable and accrued expenses	166,908	17	164,937
	18 Grants payable		18	
	19 Deferred revenue	5,000	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	171,908	26	164,937
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	4,125,610	27	4,319,010
	28 Net assets with donor restrictions	959,926	28	927,926
	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	5,085,536	32	5,246,936
	33 Total liabilities and net assets/fund balances	5,257,444	33	5,411,873

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	2,545,112
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,908,549
3	Revenue less expenses. Subtract line 2 from line 1	3	(363,437)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,085,536
5	Net unrealized gains (losses) on investments	5	524,837
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	5,246,936

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?	2a	X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b	Were the organization's financial statements audited by an independent accountant?	2b	X
	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?	2c	X
	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?	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	

**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

2023

**Open to Public
Inspection**

Name of the organization

Employer identification number

SOUTH FLORIDA WILDLIFE CENTER INC

23-7086391

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) 2023

EEA

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,881,203	7,638,819	1,904,644	1,853,691	2,350,713	18,629,070
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	46,855	50,191	185,536	169,444	145,119	597,145
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	4,928,058	7,689,010	2,090,180	2,023,135	2,495,832	19,226,215
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .					135,010	135,010
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					135,010	135,010
8 Public support. (Subtract line 7c from line 6.)						19,091,205

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	4,928,058	7,689,010	2,090,180	2,023,135	2,495,832	19,226,215
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	44,445	8,339	71,350	87,364	105,182	316,680
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	44,445	8,339	71,350	87,364	105,182	316,680
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.)	242					242
13 Total support. (Add lines 9, 10c, 11, and 12.)	4,972,745	7,697,349	2,161,530	2,110,499	2,601,014	19,543,137
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 2023 (line 8, column (f), divided by line 13, column (f))	15	97.69 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	97.72 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) . . .	17	2.00 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	1.00 %

- 19a 33 1/3% support tests - 2023.** 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 - 2022.** 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 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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	☐	The organization satisfied the Activities Test. Complete line 2 below.
b	☐	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	☐	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
2 Activities Test. Answer 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.
2a		
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.
2b		
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 .
3a		
b		Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.
3b		

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) - <i>provide details in Part VI</i>	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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

OMB No. 1545-0047

2023

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).

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

Schedule B (Form 990) (2023)

EEA

Name of organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

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
1		\$ 500,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 200,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 115,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 75,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

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
7		\$ 155,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 118,600	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11		\$ 33,628	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12		\$ 40,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

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
13		\$ 30,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14		\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
16		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
17		\$ 19,486	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
18		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

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
19		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
20		\$ 14,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
21		\$ 14,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
22		\$ 12,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
23		\$ 10,010	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
24		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

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
25		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
26		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
27		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
28		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
29		\$ 9,623	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
30		\$ 17,400	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

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
31		\$ 6,622	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
32		\$ 5,010	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
33		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
34		\$ 5,000	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 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

2023

Open to Public
Inspection

Name of the organization

Employer identification number

SOUTH FLORIDA WILDLIFE CENTER INC

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) ☐ 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 on line 2a	2c
d Number of conservation easements included on line 2c, 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 2d 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) 2023

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	3,878,426				
b Contributions					
c Net investment earnings, gains, and losses	574,118				
d Grants or scholarships					
e Other expenditures for facilities and programs	518,407				
f Administrative expenses	44,264				
g End of year balance	3,889,873				

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

a Board designated or quasi-endowment 100.00 %

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)		X
3a(ii)		X
3b		

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,210,219	1,136,815	73,404
c Leasehold improvements		96,240	13,389	82,851
d Equipment		313,851	207,422	106,429
e Other		359,917	265,336	94,581
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)				357,265

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, line 12, col.(B))		

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, line 13, col. (B)).		

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) Deposits	3,124
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15 col. (B))	3,124

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, line 25 col. (B))	

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	3,069,949
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	524,837
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	524,837
3	Subtract line 2e from line 1	3	2,545,112
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	2,545,112

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	2,908,549
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	2,908,549
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	2,908,549

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.

01. Endowment funds intended uses (Part V, line 4)

SFWC HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF INCOME TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS ON AN INFLATION ADJUSTED BASIS.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Employer identification number

SOUTH FLORIDA WILDLIFE CENTER INC

23-7086391

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 (ANIMAL FOOD)	X	365	189,850	FMV
26 Other (SUPPLIES)	X	42	67,403	FMV
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.		

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

Schedule M (Form 990) 2023

EEA

**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

2023**Open to Public
Inspection**

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER INC

Employer identification number

23-7086391**01. Form 990 governing body review (Part VI, line 11)**

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.

02. Conflict of interest policy compliance (Part VI, 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.

03. Governing documents, etc, available to public (Part VI, 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 SOLICITATION 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 THEIR THREE MOST RECENTLY-FILED FORM 990'S AVAILABLE TO THE PUBLIC UPON REQUEST BOTH BY MAIL AND IN PERSON AT ITS OFFICE IN FT. LAUDERDALE, FL. THE THREE MOST RECENTLY FILED FORM 990'S 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.

Federal Supporting Statements**2023 PG01**

Name(s) as shown on return

SOUTH FLORIDA WILDLIFE CENTER INC

Tax ID Number

23-7086391**Form 990, Part VI, Section C, line 17****Statement #017**

**States where a copy of this Form 990
is required to be filed:**

**California
Connecticut
Florida
Georgia
Illinois
Massachusetts
Maryland
Minnesota
New Hampshire
New Jersey
New York
South Carolina**

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1609

Date Submitted: 6/5/2025

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 9, 2025.

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, Inc.

Address*

1915 Don Wickham Drive

City*

Clermont

State*

Florida

Zip Code*

34711

Contact Person*

Sarah Campbell

Title*

Director, Foundation Relations

Phone Number*

8122435686

Email*

sarahcampbell@sofl.org

Federal Identification Number (FIN)*

23-7181560

DUNS*

106486541

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

N72

Request Information

Project/Program Name*

Special Olympics Broward County

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. 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.

Explain the objectives of your project*

Special Olympics Florida respectfully requests funding to support general programming in Broward County, where we deliver year-round sports training, athletic competition, health screenings, and leadership opportunities for individuals with intellectual and developmental disabilities (IDD). Funding will help sustain and expand these essential services, ensuring equitable access for participants regardless of financial means. Special Olympics Florida programming in Broward County is delivered through community-based sports training sites, school partnerships, and large-scale regional competitions. Services are provided at local schools, parks, gyms, and recreational centers, with support from certified coaches, trained volunteers, and community partners. We offer 21 Olympic-style sports throughout the year, including athletics, basketball, swimming, bocce, soccer, and more. Athletes receive regular coaching and have opportunities to compete at local, regional, and state levels. We provide free medical screenings in disciplines such as vision, hearing, dental health, podiatry, and mental wellness. In 2024, we administered 742 screenings in Broward County, addressing critical healthcare disparities for individuals with IDD. We support 410 dedicated volunteers and 115 trained coaches in Broward County who play an essential role in delivering high-quality, inclusive programming. Unified Champion Schools integrate students with and without disabilities through inclusive sports, youth leadership, and whole-school engagement. These programs foster acceptance and understanding from a young age. We engage families as vital partners in our work, while collaborating with local agencies, nonprofits, and healthcare providers to strengthen our community impact. Programming takes place across Broward County, including Fort Lauderdale, Hollywood, Coral Springs, Pembroke Pines, and surrounding communities. We utilize public facilities and work closely with local school districts, parks departments, and health providers to deliver services close to where athletes live, learn, and play. Expected outcome with the requested funding: -Serve more than 7,900 athletes annually -Expand access to inclusive sports, health screenings, and youth leadership programs -Reduce barriers to participation by continuing to offer all services free of charge -Deepen community engagement through volunteer and family involvement This investment will help ensure that children and adults with intellectual and developmental disabilities in Broward County can thrive through the power of sport, health, and inclusion.

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

SOFL_General_Overview_Brochure_and_Annual.pdf

Optional file upload.

Target Population

Define the target population for your project*

Special Olympics Florida provides year-round sports training, competition, and health services for children and adults with intellectual and developmental disabilities (IDD), at no cost to participants or their families. In Broward County, we served 7,977 athletes in the most recent fiscal year (2024–2025), supported by 410 volunteers and 115 local coaches. We also delivered 742 free medical screenings, helping to address the significant healthcare disparities faced by individuals with IDD. Lauderdale by the Sea helped our program's local success in 2024 by donating \$5,000. Geographic Location & Demographics This funding supports programming throughout Broward County, including Lauderdale-By-The-Sea and surrounding communities such as Fort Lauderdale, Hollywood, Coral Springs, and Pembroke Pines. The athletes we serve are primarily individuals with intellectual disabilities, often from low- to moderate-income households. Many face additional barriers to access due to transportation, financial hardship, or limited inclusive opportunities in their communities. Kellie Matthew's incredible journey from sunny South Florida to the snowy slopes of Italy—where she won two gold medals in Alpine skiing at the Special Olympics World Winter Games—was made possible in part by the ongoing support of communities like Lauderdale-By-The-Sea. As a Broward County athlete, Kellie has been training with Special Olympics Florida since age 9. The general programming support provided by Lauderdale-By-The-Sea helps fund the year-round sports training, coaching, and creative adaptations—like the use of soapy plastic sheets to simulate ski slopes—that make it possible for athletes like Kellie to develop world-class skills even without access to snow. Thanks to this support, Kellie progressed from local programming to international competition, proudly representing Special Olympics USA and bringing home two gold medals in Giant Slalom and Slalom, and placing fourth in Super G. Her story is a testament to how critical local investment is in unlocking potential, building confidence, and making dreams a reality for athletes with intellectual and developmental disabilities.

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 2024-2025, 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*

To evaluate the effectiveness and reach of our programming in Broward County, Special Olympics Florida will track the following quantitative metrics: Number of Athletes Served: We track athlete registration and participation using our internal database, which captures attendance at practices, competitions, and special events. Number of Health Screenings Completed: Our Healthy Athletes® program logs each screening through standardized forms, entered and verified in a centralized system. Volunteer and Coach Participation: We record the number of active volunteers and certified coaches involved in delivering our programs. Number of Events and Training Sessions: We document all practices, competitions, and community events through event reports and attendance sheets, which are submitted by staff or coaches after each activity. All data is entered and reviewed by trained staff to ensure accuracy. Health screening numbers are confirmed through partner provider forms and reconciled quarterly. Attendance is verified through sign-in sheets, coach reports, and athlete tracking tools. Reports are generated semi-annually and annually and are used to inform stakeholders, support grant reporting, and identify trends or areas of need. These measurement tools allow us to track progress, demonstrate impact, and continuously improve our services to ensure equitable access for individuals with intellectual and developmental disabilities across Broward County.

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*

Sarah

Last Name*

Campbell

Title*

Director, Foundation Relations

Date*

06/05/2025

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*

Updated Budget.pdf

Audited Financial Statement*

Special Olympics Florida Audited Financial
Statements.pdf

501(C)(3) Determination Letter*

SOFL 501c3 Letter from the IRS - Copy.pdf

Board of Directors List*

2025 Board of Directors - 1-13-25.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.



***Special
Olympics
Florida***

REVEALING
THE CHAMPION
IN ALL OF US



Dear Champions,

For more than 50 years, Special Olympics Florida has been dedicated to ensuring that people with intellectual disabilities are given the opportunities that everyone deserves. It has been our mission – and remains our mission – to help our athletes lead happier, healthier lives. We continued on that journey in 2024.

All told, we held more than 170 competitions across the state, offering our athletes the chance to participate in 25 sports – everything from pickleball to equestrian to flag football.

Our State Summer Games and State Fall Classic, held in Central Florida, drew more than 3,300 athletes, and the total number of athletes we served in 2024 exceeded 75,000. During the course of the year, we conducted 10,000 health screenings across eight different disciplines.

Our athletes filled the year with thrilling, inspiring moments. They ran marathons and competed in international triathlons. They reported from the Super Bowl, played crucial roles in our fundraising efforts, and co-hosted important panel discussions on the healthcare and transportation challenges faced by people with intellectual disabilities.

Those accomplishments and more are highlighted in the pages that follow. When you have a moment, I invite you to look through them.

I want to thank you and all of our supporters. Our volunteers, sponsors, and partners demonstrate an unfailing commitment to our athletes and our mission, and for that, we are profoundly grateful. Together, we are building a better world for people with intellectual disabilities.

In the spirit of gratitude,

A handwritten signature in cursive script that reads "Sherry L. Wheelock".

Sherry Wheelock
President and CEO
Special Olympics Florida



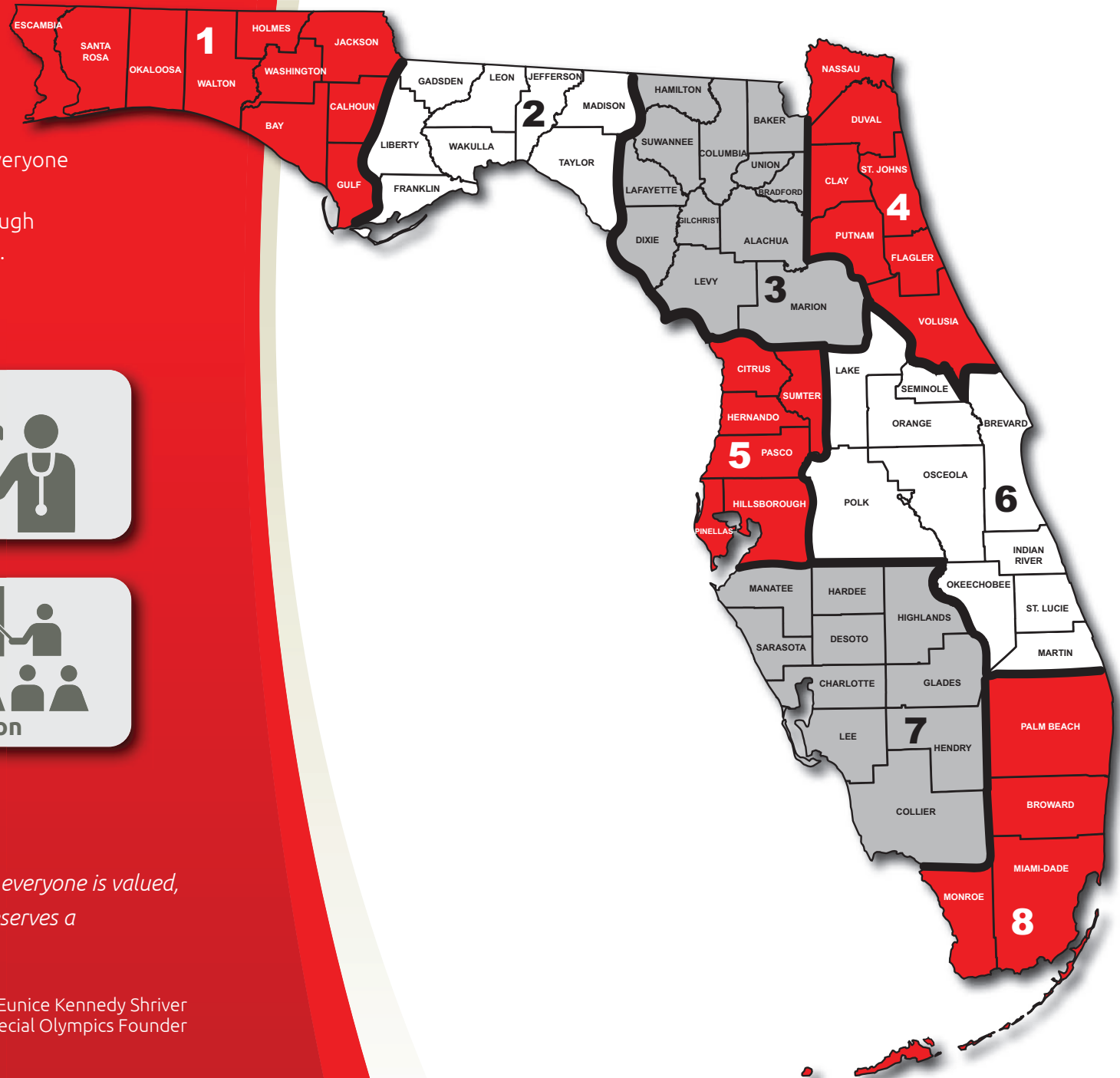
OUR REACH

We work to build a community where everyone has the lifelong opportunity to develop physically, emotionally, and socially through sports, wellness, and leadership training.



"We are united behind the belief that everyone is valued, everyone is welcome, and everyone deserves a chance to be celebrated."

Eunice Kennedy Shriver
Special Olympics Founder



PROVIDING QUALITY SPORTS TRAINING AND COMPETITION

Since 1972, Special Olympics Florida has empowered people with intellectual disabilities to demonstrate their unlimited potential by providing top-notch athletic training and competitions. Our programs promote inclusion and acceptance and provide a platform for athletes to showcase their talent, courage, and tenacity.

Our athletes participate in a diverse lineup of Olympic-style sports, including:

Alpine Skiing	Figure Skating	Softball
Athletics	Flag Football	Stand Up Paddle
Basketball	Golf	Surfing
Bocce	Gymnastics	Swimming
Bowling	MATP *	Tennis
Cheerleading	Open Water Swim	Triathlon
Cornhole	Pickleball	Volleyball
Cycling	Powerlifting	
Equestrian	Soccer	

* The Motor Activity Training Program is designed for athletes with disabilities whose physical and/or behavioral limitations preclude participation in traditional sports competitions. In 2024, there were 4,502 athletes enrolled in this unique program across the state.

SPORTS PARTICIPATION

96,341

ATHLETES

76,976

VOLUNTEERS

51,003

COMPETITIONS

176

Special Olympics Athlete's Oath

Let me **win.**
But if I
cannot
win,
let me be
brave
in
the attempt.



BUILDING HEALTHY COMMUNITIES

Improving the lives of people with intellectual disabilities means ensuring they have access to the health care they need and deserve. Collectively, our athletes face greater health risks than the general population, yet they often face challenges in finding appropriate health services. To fight that inequity, Special Olympics Florida provides health screenings and services to athletes and individuals on the APD waiting list across the state.

In 2024, those programs provided:

HEALTH SCREENINGS

10,021

HEARING AID VOUCHERS

31

PRESCRIPTION GLASSES

536

PRESCRIPTION SPORTS GOGGLES

203

SUNGLASSES

148

INSOLES

531

DOCTOR REFERRALS

1,873

FLUORIDE TREATMENTS

1,702

MOUTHGUARDS

883

FINANCIAL IMPACT

Nearly \$2M



Special Olympics
Healthy Athletes®



PROMOTING YOUTH AND EDUCATION



Special Olympics
**Unified Champion
Schools®**

The Special Olympics Unified Champion Schools® program operates on the principles of inclusion and acceptance. It uses inclusive sports – which joins athletes of all intellectual abilities – youth leadership, and whole-school engagement to create communities where everyone is respected, appreciated, and treated with dignity.

- Unified programs are active in **508** schools and on **15** college campuses.
- 97% of high school seniors say program activities are changing their schools for the better.
- 84% of students generally regard participation in the program as a positive turning point in their lives.
- 86% of school staff feel the program has made a big impact in reducing bullying and teasing in their school.
- 96% of students feel comfortable engaging in discussion with a student with intellectual disabilities.
- Study published in the American Educational Research Journal found that implementing a Unified Champion Schools program increased the high school graduation rate by 1.1 percentage points for all students and 1.4 percentage points for students with disabilities.



FOCUSING ON EARLY CHILDHOOD DEVELOPMENT



Our Young Athletes program uses sports-play activities to help children ages 2-7 develop physically, cognitively, and socially. Participating preschoolers with intellectual disabilities hit important milestones three times faster than those not enrolled in the program. For children with autism, the gains are nearly four times as great.

There are **26,153** athletes and Unified partners participating in **48** counties and **397** schools.

Healthy Kids at Play encourages elementary-aged athletes to develop lifelong healthy habits. Children are introduced to healthy lifestyle choices, such as nutritious eating, hydration, and exercise. The goal is to help them grow into health-conscious adults.



DEVELOPING LEADERSHIP SKILLS

Special Olympics Florida's Athlete Leadership program helps athletes develop leadership skills and use their voices and abilities to take on meaningful leadership roles, influence change in the Special Olympics movement, and create inclusive communities. Athlete Leadership breaks down barriers, giving our athletes opportunities to shape the direction of our programs. Athlete Leaders serve in a variety of roles, including:

- Global Messengers (spokespersons)
- Health Messengers (spokespersons)
- Coaches
- Officials
- Volunteers
- Board and Committee Members

Athletes can also become Community Leaders. These athletes do not take our Athlete Leadership courses but, instead, complete a certification to become a designated Community Leader.

Our leadership programs embrace a Unified Leadership philosophy, teaching individuals of all abilities to value and learn from each other. Unified Leadership teaches people without intellectual disabilities (ID) to:

- Value people with ID as contributors, leaders, and partners to learn from
- Create environments where people with ID can succeed in meaningful roles
- Share power and let people with ID lead



NUMBER OF TRAINED ATHLETE LEADERS

328



BE A FAN. GET INVOLVED!

Volunteering with Special Olympics Florida can be the most fulfilling and fun thing you'll ever do! Here's how you can be part of our mission:

Coach

No one makes a bigger impact on the life of an athlete. We will train you and get you certified in program policies, sports rules, and coaching techniques.



Day-Of Event

Change an athlete's life – and your own. Join us and witness the transformative power of sports. No experience necessary.

Unified Partner

Train and compete with Special Olympics athletes in our Unified Sports® programs. Teams comprised of people with and without intellectual disabilities foster inclusion, challenge the competition, and build lasting friendships.

Mentor

Help athletes gain the skills and confidence they need to improve their lives and their communities.

Donor/Sponsor

Your generous contributions – both individual and corporate – mean that no athlete or family ever pays a fee to participate in our programs.

85%

OF ALL DONATIONS
SUPPORTED
PROGRAM SERVICES
IN 2024



OUR SPONSORS

PREMIER

Publix Super Markets

PARTNER

Aquatica Orlando
FanDuel Sports Network Sun
Jersey Mike's Subs
Law Enforcement Torch Run®
for Special Olympics Florida
Orlando Health
Procter & Gamble
Wawa
The Walt Disney Company

GOLD

Academy Bus
Bank of America
Brightline
Fanatics
Jabil
Kia
Opal Key Resort & Marina
Presidio
ServiceNow
Talk of the Town Restaurant Group
TD Bank

PLATINUM

Accenture
American Legion Family
Knights of Columbus
The Loxahatchee Club
Ron Jon Surf Shop
Surfing's Evolution &
Preservation Foundation
Universal Orlando Resort

SILVER

Anheuser-Busch
Coca-Cola Beverages Florida
DentaQuest
Florida Moose Association
Lions Club International
Massey Services
Molson Coors
PepsiCo
Pinion
Simply Healthcare
St. Lucie Mets
Tampa Bay Lightning
Truist
United Healthcare Community Plan



2024 HIGHLIGHTS

BY THE NUMBERS

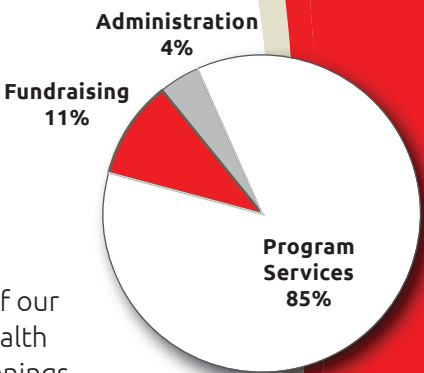
- We held 176 local, regional, and state-level competitions, giving our athletes the opportunity to compete at world-class venues such as ESPN Wide World of Sports Complex, World Equestrian Center, Orange County National Golf Center, and IMG Academy.
- We conducted 10,000 health screenings with the help of our volunteer Clinical Directors and the support of major health networks. Special Olympics Florida conducts more screenings than any Special Olympics program.
- Special Olympics Florida now serves more than 75,000 athletes, making it the largest Special Olympics state chapter in the country.
- We received a 4-star rating – the highest possible – from Charity Navigator for the 10th year in a row.

BEYOND THE NUMBERS

- Behind every one of our health screenings is an athlete whose life is improved by access to high-quality healthcare. They are athletes like Jennifer Averette (Monroe County) and Brandon Reardon (Duval County), who both received new, state-of-the-art hearing aids.
- Nearly 200 athletes were referred for follow-up dental care after being screened at our State Summer Games.

RACING FOR INCLUSION

- Our fourth annual Race for Inclusion featured events across the state – from 5Ks and an open-water swim to golf.
- We hosted the Race for Inclusion Speaker Series – panel discussions exploring issues important to our athletes and everyone with an intellectual disability. The first focused on healthcare and was produced in partnership with Orlando Health – the Official Central Florida Health Home of Special Olympics Florida. The second examined transportation challenges and was hosted by Brightline at its Miami headquarters.



2024 FINANCIALS

(\$ in thousands)

Program Services:	
Games	\$7,829
Training	2,684
Health, Unified Champion Schools, and Developmental Sports	3,231
Other Programs	4,191
Total Program Services	\$17,935
Management & General	905
Fundraising	2,306
Total Expenses	\$21,146

STRATEGIC GOAL

Serve 75,000 healthy athletes supported by 40,000 volunteers through inspiring fundraising that generates \$18M+ supporting cash revenue and \$20M cash + in-kind revenue.



2024 HIGHLIGHTS

A UNIFIED MISSION

- It was another terrific year for our Unified Champion Schools programs. We added 85 schools across the state, boosting our total number of Unified Champion Schools to 523.
- Ten schools were designated Banner Schools, a national honor indicating that the schools meet 10 standards of excellence and foster a sense of collaboration, engagement, and respect for all students and staff.

GO COACH! CAMPAIGN

- Coaches are at the heart of what we do, and in 2024 we launched a campaign to bring more into our community. We received help from the Miami Marlins and created a new video featuring Special Olympics Florida Athlete Leader Abigail Adams.
- We held a series of coach informational webinars throughout the year.

SUPER YET AGAIN

- For the second year in a row, Special Olympics Florida athlete Malcom Harris-Gowdie had the opportunity to work as a reporter and broadcaster at the Super Bowl. He attended pre-game and post-game press conferences, asking questions of Kansas Chiefs Coach Andy Reid and Super Bowl MVP Patrick Mahomes.
- The Pasco Stars softball team is a genuine dynasty. In 2024, the Stars captured their fifth national title at the Special Olympics North America Softball Invitational. The squad was unbeatable, racking up a 6-0 record in a tournament that included more than 20 teams from around the U.S.

WORLDWIDE OPPORTUNITY

- Three of our triathletes traveled to Slovakia to be part of the Special Olympics European Open Triathlon. Maya Fletcher (Palm Beach County), Zachary Deonath (Marion County), and Frank Russell (Escambia County) spent several days in the town of Samorin, where they met and competed with athletes from around the world.



BOARD OF DIRECTORS

EXECUTIVE COMMITTEE

Past Chair

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Chair

Brad Gilmour, SeaWorld Parks & Entertainment

Vice Chair

Cary J. D'Ortona, Orlando Health

Secretary

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Mike Nursey, Amerant Bank

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Virginia Buchanan, Levin Law

David Cato, Cleveland Clinic

Glen Connally, Universal Orlando

Michele Goodwin, Ron Jon Surf Shop

Eric Hall, Florida Department of Juvenile Justice

Karl Holz, Walt Disney World Co. (Director Emeritus)

Colonel Gary Howze, Florida Highway Patrol

Dr. Yvonne Johnson, South Miami Hospital

Walter E. Knox Jr., Procter & Gamble

Erich Maschhoff, Truist Bank

Meredith McDonough, WESH 2 News

Ashley Moody, Former Florida Attorney General

Doug Pridgen, AssuredPartners

Tim Rabbu, Manatee County Athlete

Victor Shaffer, Fanatics

Maryann Smith, Disney's Animal Kingdom Park

Bob Starks, Keller Williams Realty Atlanta Partners (Director Emeritus)

Scott Stricklin, University of Florida



SPORTS ADVISORY COUNCIL

Our Sports Advisory Council includes leaders from professional sports organizations who help us elevate and articulate the role sports can play in the lives of people with intellectual disabilities.

MEMBERS

Brian Auld, President, Tampa Bay Rays

Brian A. Ford, COO, Tampa Bay Buccaneers

Tom Garfinkel, President & CEO, Miami Dolphins

Steve Griggs, CEO, Tampa Bay Lightning

Florida Panthers

Mark Lamping, President, Jacksonville Jaguars

Alex Martins, CEO, Orlando Magic

Orlando City Soccer Club

Miami Marlins

Eric S. Woolworth, President, Business Operations, Miami Heat



2024 MAJOR GIFTS

1ST US VOLUNTEER CAVALRY REGIMENT - ROUGH RIDERS, INC
ACADIAN CROSSING
ACADEMY BUS
ACCENTURE
ACTION FOOD SALES
ADAPTALL AMERICA, INC
AGENCY FOR PERSONS WITH DISABILITIES
AGUA POOLS
ALL SPORTS ASSOCIATION, INC
ALLSTATE FOUNDATION
AMAZIN' METS FOUNDATION, INC
AMAZON
AMERANT BANK
AMERICAN EXPRESS
AMERICAN GOLF INDUSTRY COALITION
AMERICAN HOLTZKRAFT
AMERICAN LEGION AUXILIARY DEPARTMENT OF FLORIDA
AMERICAN LEGION POST #129
AMERICAN LEGION POST #135
AMERICAN LEGION POST #321
AMERICAN LEGION SAL SQUADRON 238
ANHEUSER-BUSCH
APPIAN
APPSPACE
AQUATICA ORLANDO
ARTHREX, INC
ARTHUR J GALLAGHER & CO
ASBURY AUTOMOTIVE GROUP
AT&T CORPORATION
ATLANTA BRAVES
ATLASSIAN
AUGUSTA SPORTSWEAR BRANDS
BANK OF AMERICA
BA SPORTS NUTRITION, LLC
BARBARA BODDEN
BARBARA L KILLEN REV TRUST
BAYLIE PETERSON
BEACON HILL
BELL-CARTER FOODS
BENNETT STONE FOUNDATION, INC
BERT W. MARTIN FOUNDATION
BILZIN SUMBERG BAENA PRICE & AXELROD, LLP
BIMBO BAKERIES USA, INC
BJ'S RESTAURANTS, INC
BLUE BELL CREAMERIES
BLUETRITON BRANDS
BLUEWAVE RESOURCE PARTNERS
BOARD OF COUNTY COMMISSIONERS - CLAIMS FUND
BOARD OF COUNTY COMMISSIONERS BROWARD COUNTY
BOARD OF COUNTY COMMISSIONERS MARTIN COUNTY

BOARD OF COUNTY COMMISSIONERS MONROE COUNTY
BODY ARMOR
BOSTON BEER COMPANY
BRIAN AND MELANIE MARSHALL
BRIDGFORD FOODS CORPORATION
BRIGHTLINE
BROWN & BROWN OF FLORIDA, INC
BUCCANEERS TEAM, LLC
BUTTERBALL, LLC
CAMPBELL'S SNACKS
CANAL STREET
CAPGEMINI AMERICA, INC
CAPITAL CITY CHALLENGE CORP
CARDIOACCESS, INC
CAROLYN SUE MOODY
CARY AND JENNIFER D'ORTONA
CECF WISH FOUNDATION, INC
CELSIUS
CEMEX FOUNDATION
CFI RESORTS MANAGEMENT, INC
CHARLES F THOMAS IV POST 117, SAL POST 117
CHARTER SCHOOLS, USA
CHEP
CHEP CHARITABLE FOUNDATION, INC
CHURCH & DWIGHT CO, INC
CISCO SYSTEMS, INC
CITY OF FORT LAUDERDALE
CITY OF SUNRISE
CITY OF TALLAHASSEE
CLEVELAND CLINIC
CNA INSURANCE
COCA COLA BEVERAGES FLORIDA
COGNIZANT TECHNOLOGY SOLUTIONS US CORPORATION
COMMUNITY FOUNDATION OF SARASOTA COUNTY, INC
CONVIVA
CRITICAL CARE
CROWE FOUNDATION
CSX FOUNDATION
CSX TRANSPORTATION
D G YUENGLING & SON, INC
DAISY BRAND
DANIEL BERDAKIN AND SUSANA ALBERTI FAMILY FOUNDATION
DAVID CAPALDI
DAVID AND TERESA CATO
DAVID L. SINGER MEMORIAL FOUNDATION
DEFY SECURITY
DELL, INC
DELOITTE CONSULTING, LLP
DENTAQUEST
DEREK MOORE



2024 MAJOR GIFTS

DIGITAL PARTNERS, INC
DON FRANCISCO
DR. PHILLIPS FOUNDATION
DUCKIES SHOP OF FUN
E & J GALLO WINERY
EAT MUSH
EDGEWELL
EDNA SPROULL WILLIAMS FOUNDATION
ENBRIDGE
ENTERPRISE HOLDINGS FOUNDATION
ENTERPRISE VISION TECHNOLOGIES CORP
EPAM SYSTEMS
ERIK CHAPPELL
ERNST & YOUNG, LLP
EXPERIENCE KISSIMMEE FLORIDA
F. GAVINA & SONS, INC
FAIRLIFE, LLC
FANATICS
FIELDALE FARMS POULTRY, LLC
FANDUEL SPORTS NETWORK SUN
FARMER FOCUS
FIRST HORIZON FOUNDATION
FIRST NATION GROUP, LLC
FLORIDA DEPARTMENT OF EDUCATION – BUREAU OF
EXCEPTIONAL EDUCATION AND STUDENT SERVICES
FLORIDA DEVELOPMENTAL DISABILITIES COUNCIL, INC
FLORIDA FIREFIGHTERS CHARITIES
FLORIDA GMR
FLORIDA K OF C CHARITIES
FLORIDA KNIGHTS OF COLUMBUS CHARITIES, INC
FLOWERSFOODS
FORTINET
FOUNDERS BREWING
FRANCIS J. RYAN FOUNDATION, INC
FRANK HUBBARD FAMILY FUND
FREDERICK A. DELUCA FOUNDATION
FRITO-LAY
FUN COAST FOUNDATION, INC
GARDA CAPITAL
GARDEN OF LIFE, LLC
GENERAL DYNAMICS MISSIONS SYSTEMS, INC
GIVING SEASON
GLOBANT, LLC
GOOGLE
GREAT CHARITY CHALLENGE
GREENBERG TRAUIG, LLP
GREENFIELD NATURAL MEATS
HALO MEDIA, LLC
HANDI-FOIL

HARMONI, INC DBA UNCLE MATT'S ORGANIC
HAYS LOCUM, LLC
HCL AMERICA, INC
HCSO CHARITIES, INC
HEWLETT PACKARD ENTERPRISE
HITACHI VANTARA CORPORATION
HOLIDAY INN CLUB VACATIONS, INC
HORMEL FINANCIAL SERVICES CORP
HUNTER INDUSTRIES, INC
HYLANT FAMILY FOUNDATION, INC
INDEPENDENT LIVING SYSTEMS/FLORIDA
COMMUNITY CARES
INFINITY SALES GROUP
INFOBLOX
INSIGHT
INSIGHT GLOBAL
INSIGHT INVESTMENTS, LLC
INSIGHT LENOVO
ISERMANN FAMILY FOUNDATION
ITALIAN CLUB BLDG & CULTURAL TRUST ITALIAN INVIT.
JABIL
JAC PACK, INC
JACENT STRATEGIC MERCHANDISING
JACK AND LIL ARRANTS
JACK LINK'S BEEF JERKY
JIM AND KIM HOGAN
JEFFREY COHEN
JENNIE-O
JERSEY MIKE'S SUBS
JOE JOHNSON
JOHN GREISCH
JONNY POPS, LLC
JOSEPH D. DREYFUSS
JUNIPER NETWORKS
KATIE SOLOMON
KELLOGG CO.
KENVUE
KF WHOLESale
KIA AMERICA
KID FRESH
KNIGHTS OF COLUMBUS - SANTA MARIA COUNCIL
KNIGHTS OF COLUMBUS - SUPREME OFFICE
KNIGHTS OF COLUMBUS COUNCIL #11893
- EMERALD COAST
KNIGHTS OF COLUMBUS COUNCIL #13277
KNIGHTS OF COLUMBUS COUNCIL #14202 - ST. AGNES
KNIGHTS OF COLUMBUS COUNCIL #6344 - SAN MARCO
KNOX FAMILY FOUNDATION
KPMG, LLP
KROLL ASSOCIATES, INC



2024 MAJOR GIFTS

LACTALIS HERITAGE DAIRY
LARSEN & TOUBRO
LAUDERDALE BY THE SEA
LAW ENFORCEMENT TORCH RUN FOR
SPECIAL OLYMPICS FLORIDA
LEE COUNTY SHERIFF'S OFFICE
LEE LUXURY HOLDINGS, LLC
LEON COUNTY SHERIFF'S OFFICE
LIGHTNING FOUNDATION
LIGHTNING HOCKEY LP
LIONS CLUB INTERNATIONAL
LOYAL ORDER OF MOOSE #1308
LTI
MAPLE LEAF FOODS, INC
MARCY AND ARTHUR FALCONE
MARK JONES
MARS WRIGLEY CONFECTIONERY US, LLC
MARSHA SKILES
MASSEY SERVICES
MATINA KOESTER
MAYO FOUNDATION FOR MEDICAL EDUCATION
AND RESEARCH
MCNA DENTAL
MCNAMARA SERVICES
MEL & MARY ZWIRN FUND
MEMORIAL HEALTHCARE SYSTEM
MICAH JONES
MICHAEL AND CHRISTINE JABLONSKI
MICHELE GOODWIN
MICROSOFT CORPORATION
MIKE CRAHEN
MI NINA TORTILLA
MISSION FISHIN' CORP
MISSION FOODS, LLC
MOLSON COORS BEVERAGE COMPANY
MONDELEZ INTERNATIONAL
MUSH FOODS
NANCY KNOWLTON TRUST
NAPLES CHILDREN & EDUCATION FOUNDATION, INC
NBC UNIVERSAL MEDIA, LLC
NEUTROGENA
NFL FOUNDATION
NIAGARA BOTTLING
NICE SYSTEMS
NICKLAUS CHILDREN'S HOSPITAL FOUNDATION
OCEAN KEY RESORT & MARINA
OCEAN REEF COMMUNITY FOUNDATION, INC
OCEAN SPRAY CRANBERRIES, INC
OKALOOSA COUNTY SHERIFF'S OFFICE

OKTA
OLE MEXICAN FOOD
OPAL KEY RESORT & MARINA
OPTIV SECURITY INC
ORACLE
ORANGE BOWL COMMITTEE
ORANGEPEOPLE
ORLANDO HEALTH
ORLANDO HEALTH - SOUTH LAKE HOSPITAL
OSCEOLA COUNTY SHERIFF'S OFFICE
PALO ALTO NETWORKS
PAMELA PONCE
PASCO TC GIVES, INC
PAUL SALLARULO
PAYPAL CHARITABLE GIVING FUND
PEPIN DISTRIBUTING COMPANY
PEPPERIDGE FARM, INC
PEPSICO
PETER AND SUSAN DUNBAR
PILGRIM'S PRIDE CORPORATION
PINION
PLAE VERTICAL, INC
POPPI
PORT ST LUCIE POLICE FOUNDATION, INC
POWER DESIGN, INC
PRESIDIO
PROCTER & GAMBLE
PROMOPOINT MARKETING
PUBLIX SUPER MARKETS
PURE STORAGE, INC
PYTHIAN YOUTH FOUNDATION, INC
RADIOLOGY IMAGING ASSOCIATES, LLC
RAY DAVIS
RAYMOND JAMES
RAYMOND T. KALEEL
RCG GLOBAL SERVICES, INC
RED HAT SOFTWARE
RED8
RESTTECH-ATOS
RITEWAY FOOD BROKERS, INC
ROB FYFE
ROBERT MCELROY
ROGER VAKHARIA
RON AND CATHY FULOP
RON JON SURF SHOP
ROSEMARY BEACH FOUNDATION, INC
ROSS AND JAYNE HARE FUND
RWS
SABRA DIPPING COMPANY, LLC



2024 MAJOR GIFTS

SALESFORCE.COM, INC
SANDY O'NEIL
SAP AMERICA, INC
SARGENTO FOODS, INC
SAVANT TECHNOLOGY (GE)
SCHOOL HEALTH CORPORATION
SEMINOLE HARD ROCK HOTEL & CASINO
SEMINOLE REGION CHARITY GOLF
TOURNAMENT, INC
SERVICENOW
SHARON GERRARD
SHELBEA HOUSTON
SHENANDOAH VALLEY
SIMPKINS FAMILY GIVING FUND
SIMPLY HEALTHCARE
SMART CITY TELECOM
SNOWFLAKE
SONS OF THE AMERICAN LEGION SQUADRON
#347
SPECIAL OLYMPICS, INC
ST. LUCIE COUNTY SHERIFF'S OFFICE
ST. LUCIE METS
ST. PETERSBURG CIVITAN FOUNDATION
STANTON R. SHEETZ
STARKIST
STEPHEN C. NELLIS
STEVE AND ROBIN FRICKE
STEVE KELLY
SUMTER COUNTY SHERIFF'S OFFICE
BENEVOLENT ASSOC.
SUNCOAST CHARITIES FOR CHILDREN
SUNSHINE STATE OF EARLY ED, LLC
SURFING'S EVOLUTION & PRESERVATION
FOUNDATION
T MOBILE USA
TALK OF THE TOWN RESTAURANT GROUP
TAMPA BAY BUCCANEERS
TANIUM, INC
TASH AND EMILY ELWYN
TB AREA CHIEFS OF POLICE FOUNDATION
TD BANK
TD BANK CHARITABLE FOUNDATION
TEKSYSTEMS, INC
TERRY DOYLE
TERRY HOLCOMBE
THE ALYS FOUNDATION, INC
THE BATCHELOR FOUNDATION
THE BOV FOUNDATION, INC
THE CODY FOUNDATION
THE GEO GROUP FOUNDATION, INC

THE HARRY T. MANGURIAN, JR FOUNDATION
THE LOXAHATCHEE CLUB
THE SANDY HILL FOUNDATION
THE SPROUTS HEALTHY COMMUNITIES
FOUNDATION
THE ST. JOE COMMUNITY FOUNDATION
THE TAFT FOUNDATION
THE THOMAS M. KIRBO AND IRENE B. KIRBO
CHARITABLE FOUNDATION
THE WALT DISNEY COMPANY
THOMA BRAVO
THOMAS & ELLEN HOGUE FAMILY
FOUNDATION, INC
THOMAS FAMILY FOUNDATION
THOMAS HOPSON
TRAVEL + LEISURE
TRICENTIS USA CORP
TRIPP SCOTT
TROPICAL SMOOTHIE
TRUIST
TURNER TECHTRONICS
TYSON FOODS, INC
UNILEVER
UNITED HEALTHCARE COMMUNITY PLAN
UNIVERSAL ORLANDO FOUNDATION
UPFIELD US, INC
VALMARK SECURITIES
VAST DATA
VERIZON
VIRGINIA M. BUCHANAN
VIRTU AMERICAS, LLC
W.T. BLAND JR. CHARITABLE TRUST
WALTER AND JEANNETTE KNOX
WATERLOO SPARKLING WATER CORP
WAWA
WAWA FOUNDATION
WHELOCK FAMILY
WILLIAMS & LYNN VOGEL FOUNDATION
WINTER HAVEN POLICE DEPARTMENT
WISE FOODS, INC
WOODMAN OF THE WORLD - NORTH
FLORIDA YOUTH ASSOC, INC
WORLD WIDE TECHNOLOGY
WYNMOOR GOLF ASSOCIATION
YORKTEL TELECOM CORPORATION
YUENGLING
ZEPHYRHILLS MOOSE LODGE 2276
ZOMMA GROUP, LLC
ZONES, INC

2024 TRIBUTE GIFTS

IN HONOR OF:

Keith Alexander
Paula Ambrosio-Marenko
Andrea Anderson
Kimberly Culley
Lucrezia Forzano
Jeff Glazier
Danny K
Minnie H. Koper
Woody McCollough
Barbara Palmer
Eric Taylor
Jean Vitelli

IN MEMORY OF:

Alice Becker
Robert P. Bright
Mark Carnevale
Susan Caruso
Williams L. Dohan
Michelle Dornbush

Sandi Eakins
Sandra Fehlhaber
Donald Gallant
Bruce Hickie
Ruth Hubbard
Barry Hughes
Gunnar Jorgensen
Martin Kealer
Diana Kovarik
Michael Manahan
James McCollough
Joseph Noble
LeRoy Olsen
Ned O'Meara
Ann Poole
Chris Redick
Mary L. Scott
Charlene Strother
Marlene Svacha
Lyn Walker-Meena
Neall Weber

2024 MATCHING GIFTS

COMPANIES WHO HAVE MATCHED THE CONTRIBUTIONS
MADE BY THEIR EMPLOYEES

Accenture
Allstate Foundation
American Express
Bank of America
Caterpillar Foundation
CDW Corporate
CHEP
Costco Wholesale Corporation
Disney
HCA Healthcare
Heather Holic

ICF
Johnson & Johnson
Oracle America Inc
Progressive Insurance
Starbucks Coffee Company
Tapestry Foundation
The Auto Club Group
The Wawa Foundation
United Healthcare Services
US Bank

ATHLETE SPOTLIGHT

CHRIS MCDARBY

Hillsborough County resident Chris McDarby has been part of Special Olympics Florida since 1995. Over three decades, he has competed in several sports and captured a fistful of honors.

In 2010, he received the Zenay Morales Courage Award at the area Special Olympics Florida Games. In 2014, he competed at the Special Olympics USA Games in New Jersey, excelling in golf. And in 2024, he received both the Todd Falanga Inspirational Athlete of the Year award and the Special Olympics Florida Athlete of the Year award.

His talents extend well beyond the playing field. Chris is an accomplished artist whose work has been displayed at the Tampa International Airport.

But Chris, who has lived independently since 2012, is best known for the way he treats the people around him. He lifts up his fellow athletes and co-workers – he is a Publix associate – and is a spectacular ambassador of the Special Olympics Florida mission.

“Chris lives every day with courage and determination,” says Special Olympics Florida President & CEO Sherry Wheelock. “He sets an inspiring example for all of us.”



ATHLETE SPOTLIGHT

SHANIA WILLIAMS

Shania Williams has been part of Special Olympics since she was in middle school. Now 28, she is a multi-sport athlete who competes in basketball, bocce, soccer, softball, and flag football.

An enthusiastic Athlete Leader, Shania is an advocate for her peers. She works tirelessly to ensure that Special Olympics Florida athletes are celebrated and respected. She fosters a sense of belonging among her fellow athletes and builds connections among coaches and Unified partners. In 2024, she received the Don Taft Athlete of the Year Award for her commitment to the Special Olympics mission.

Outside Special Olympics Florida, Shania works at Hard Rock Stadium. The Miami-Dade County resident is an avid writer of fantasy stories and enjoys volunteering at local events. She loves arts and crafts, regularly working on projects during her downtime.

One day, Shania would like to become an assistant coach, so she can help other athletes discover their true potential. She lives every day by the Special Olympics oath: "Let me win. But if I cannot win, let me be brave in the attempt."



ATHLETE SPOTLIGHT

KIONDRE BROWN

Kiondre Brown works hard on and off the field.

A multi-sport athlete, he's often held two jobs while creating his own music and still finding time to practice. He's been part of Special Olympics Florida for 10 years and has become a standout in flag football and basketball.

Kiondre, who lives in Alachua County, is a big game performer. At the 2022 Special Olympics USA Games, he led his Unified flag football team to a bronze medal, scoring three touchdowns in the final matchup.

In 2023, his Unified basketball team captured a national championship at the NIRSA Unified Nationals. Kiondre was named the tournament MVP after averaging 27 points per game and scoring 33 in the championship game.

Despite a schedule that regularly has him up before dawn, Kiondre shows up ready to practice and compete every day. He is the consummate team player who treats those around him with kindness and respect.



ATHLETE SPOTLIGHT

MARLYNNE STUTZMAN

Marlynn Stutzman is such a strong swimmer she's earned the nickname "The Fish."

A Special Olympics Florida Hall of Famer, she is a Special Olympics USA Games gold medal winner and a state champion. The Pasco County athlete has run the world-famous Boston Marathon and competed in several triathlons. In 2023, she completed a full IRONMAN® at the World IRONMAN® Championship in Kona, Hawaii. In doing so, she became the first person with autism to run the Boston Marathon and complete the course in Kona.

It has been a remarkable run considering how it started. Marlynn was born six weeks early and didn't walk until she was nearly 4 years old. She didn't speak until the age of 6. As a young girl, school was a struggle. But Marlynn and her family never gave up. She got involved in Special Olympics Florida and discovered how capable she truly is. In the process, she became a role model for her fellow athletes.

"I like a challenge," she says. "Showing people I can be just like them, if I work extra hard."



*Special Olympics has taught us that we can achieve the same goals as anyone else.
We know with hard work and support from great coaches, friends, and family,
we can do anything we set our minds to.*



Revealing the Champion in All of Us!



**Special
Olympics**
Florida



1915 Don Wickham Drive
Clermont, FL 34711
800-322-HERO or 352-243-9536
www.specialolympicsflorida.org

Special Olympics was created by the Joseph P. Kennedy, Jr. Foundation for the benefit of persons with intellectual disabilities.

SOFL 2025 Budget

	2025 Budget
Revenues	
Operating Revenues (before Non-cash)	
Direct Marketing	\$700,000
Fund Raising Events/Programs	5,900,000
Indiv. Gifts, Corp. Partnerships & Bequests	8,432,000
Foundation & Trust/Grants	4,600,000
Investment Income	450,000
Subtotal Operating Revenues (before non-cash)	\$20,082,000
Non-cash Revenue	
In-Kind Donations	3,500,000
Unrealized Gain/ Loss on Investments	-
Subtotal non-cash	\$3,500,000
TOTAL REVENUES	\$23,582,000
Expenses	
Operating Expenses (before non-cash)	
Competition Expenses Direct	\$5,100,000
Training & Other Program Expenses (Direct)	3,445,000
Fund Raising Event Costs	1,500,000
Other Fund Raising Expenses	590,000
Salaries, Wages, Payroll Taxes & Employee Benefits	8,100,000
SOI Fee	300,000
Property, Liability and Worker's Compensation Insurance	390,000
Other Office Expenses	225,000
Total Operating Expenses (before non-cash)	\$19,650,000
Non-cash expenses	
In-Kind Expenses	\$3,500,000
Depreciation	410,550
Subtotal non-cash expenses	3,910,550
Total Expenses	\$23,560,550
NET PROFIT	\$21,450
Operating Profit	\$432,000



Special Olympics Florida

**SPECIAL OLYMPICS FLORIDA, INC. AND SUPPORTING ORGANIZATION
Consolidated Financial Statements
December 31, 2023
With Independent Auditor's Reports**

Special Olympics Florida, Inc. and Supporting Organization
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December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Directors of
Special Olympics Florida, Inc. and Supporting Organization:

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Special Olympics Florida, Inc. (a nonprofit organization) and Supporting Organization (collectively, the "Organization"), which comprise the consolidated statement of financial position as of December 31, 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.

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 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 ("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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As described above in Note 2, the Organization adopted ASU 2016-13, *Financial Instruments – Credit Losses* (Topic 326) as of January 1, 2023. 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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 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, 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 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.

Supplementary Information

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 federal awards for the year ended December 31, 2023 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 schedule of expenditures of state financial assistance as required by Chapter 10.650, Rules of the Auditor General, State of Florida, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated 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 May 20, 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 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.

WithumSmith+Brown, PC

May 20, 2024

Special Olympics Florida, Inc. and Supporting Organization
Consolidated Statement of Financial Position
December 31, 2023

Assets

Current assets

Cash and cash equivalents	\$ 1,407,344
Investments	12,996,190
Grants receivable	435,069
Pledges receivable	1,147,248
Prepaid expenses	<u>308,379</u>
Total current assets	16,294,230

Investments - endowment	54,227
Right-of-use assets - operating, net	1,324,559
Property and equipment, net	<u>1,493,145</u>

Total assets	<u>\$ 19,166,161</u>
--------------	----------------------

Liabilities and Net Assets

Current liabilities

Accounts payable and accrued expenses	\$ 1,711,602
Current portion of lease liabilities - operating	319,187
Deferred revenue	222,303
Refundable advances	<u>153,293</u>
Total current liabilities	2,406,385

Lease liabilities - operating, net of current portion	<u>1,009,803</u>
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Total liabilities	<u>3,416,188</u>
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Net assets

Without donor restrictions	<u>15,373,540</u>
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With donor restrictions

Restricted in perpetuity - endowment	<u>376,433</u>
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Total net assets	<u>15,749,973</u>
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Total liabilities and net assets	<u>\$ 19,166,161</u>
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The Notes to Consolidated Financial Statements are an integral part of this statement.

Special Olympics Florida, Inc. and Supporting Organization
Consolidated Statement of Activities
Year Ended December 31, 2023

Revenues and support without donor restrictions

Special events	\$ 5,672,137
Less direct costs	<u>(1,746,291)</u>
Total special events, net of direct costs	3,925,846
Contributions	7,887,651
Federal and state grants	2,083,914
Other grants and contracts	1,310,820
Contributions of nonfinancial assets	4,059,754
Investment return, net	1,708,768
Gain on disposition of property and equipment	35,418
Net assets released from restrictions	<u>300,000</u>
Total revenues and support without donor restrictions	<u>21,312,171</u>

Expenses

Program services	
Games	8,145,352
Training	2,780,769
Health programs	2,820,515
Unified Champion Schools	1,651,778
Other programs	<u>4,043,146</u>
Total program services	<u>19,441,560</u>
Support services	
Management and general	874,829
Fundraising	<u>2,184,431</u>
Total support services	<u>3,059,260</u>
Total expenses	<u>22,500,820</u>

Decrease in net assets without donor restrictions	<u>(1,188,649)</u>
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Changes in net assets with donor restrictions

Investment return, net	4,227
Net assets released from restrictions	<u>(300,000)</u>
Decrease in net assets with donor restrictions	<u>(295,773)</u>

Change in net assets	(1,484,422)
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Net assets

Beginning of year	<u>17,234,395</u>
End of year	<u>\$ 15,749,973</u>

The Notes to Consolidated Financial Statements are an integral part of this statement.

Special Olympics Florida, Inc. and Supporting Organization
Consolidated Statement of Functional Expenses
Year Ended December 31, 2023

	Program Services						Support Services			Total Expenses
	Games	Training	Health Programs	Unified Champion Schools	Other Programs	Total	Management and General	Fundraising	Total	
Salaries	\$ 1,243,728	\$ 916,256	\$ 341,908	\$ 490,111	\$ 2,049,083	\$ 5,041,086	\$ 425,761	\$ 1,176,824	\$ 1,602,585	\$ 6,643,671
Employee benefits and payroll taxes	306,230	172,918	67,702	151,642	636,243	1,334,735	70,392	152,452	222,844	1,557,579
Total salaries and related expenses	1,549,958	1,089,174	409,610	641,753	2,685,326	6,375,821	496,153	1,329,276	1,825,429	8,201,250
Awards and recognition	90,231	38,156	2,998	17,293	25,304	173,982	7,518	31,561	39,079	213,061
Conferences	3,056	1,898	400	2,242	1,500	9,096	211	1,603	1,814	10,910
Consulting and fees	29,850	73,733	5,405	149,440	48,255	306,683	45,759	18,269	64,028	370,711
In-kind	1,516,627	285,106	1,961,994	5,000	168,723	3,937,450	34,800	87,504	122,304	4,059,754
Insurance	75,901	55,708	-	-	140,198	271,807	22,076	20,912	42,988	314,795
Lodging	1,093,568	39,156	72,607	86,286	25,175	1,316,792	18,498	50,648	69,146	1,385,938
Repairs and maintenance	12,939	7,435	15,996	-	9,902	46,272	12,123	7,529	19,652	65,924
Athlete and coach meals	939,301	48,612	44,018	54,679	26,519	1,113,129	20,147	51,330	71,477	1,184,606
Marketing recruitment	3,761	3,008	47,911	267	86,256	141,203	1,965	31,320	33,285	174,488
Office expense	126,492	63,165	24,102	12,486	125,739	351,984	17,349	130,369	147,718	499,702
Supplies	11,646	7,278	6,459	3,117	15,186	43,686	2,485	7,606	10,091	53,777
Other games	842,033	242,609	54,232	272,016	65,216	1,476,106	802	39,807	40,609	1,516,715
Shirts	113,557	181,663	35,557	200,428	60,371	591,576	-	14,971	14,971	606,547
Postage	10,092	20,171	23,141	31,011	9,663	94,078	1,953	43,768	45,721	139,799
Software	10,478	5,899	17	60	9,614	26,068	5,594	24,896	30,490	56,558
Printing, production, and website	5,394	6,226	10,662	23,953	17,554	63,789	1,669	20,150	21,819	85,608
Facilities and equipment rental	1,101,551	485,573	47,081	26,551	58,803	1,719,559	22,317	70,675	92,992	1,812,551
Utilities	27,692	13,024	10,157	1,813	49,492	102,178	3,717	11,632	15,349	117,527
Travel	443,307	40,860	28,261	115,326	68,280	696,034	7,607	77,938	85,545	781,579
Miscellaneous	28,547	11,622	4,654	1,901	20,296	67,020	64,810	48,474	113,284	180,304
Special Olympics, Inc.	-	-	-	-	255,133	255,133	-	17,318	17,318	272,451
Total expenses before depreciation	8,035,981	2,720,076	2,805,262	1,645,622	3,972,505	19,179,446	787,553	2,137,556	2,925,109	22,104,555
Depreciation expense	109,371	60,693	15,253	6,156	70,641	262,114	87,276	46,875	134,151	396,265
Total expenses	\$ 8,145,352	\$ 2,780,769	\$ 2,820,515	\$ 1,651,778	\$ 4,043,146	\$ 19,441,560	\$ 874,829	\$ 2,184,431	\$ 3,059,260	\$ 22,500,820

The Notes to Consolidated Financial Statements are an integral part of this statement.

Special Olympics Florida, Inc. and Supporting Organization
Consolidated Statement of Cash Flows
Year Ended December 31, 2023

Operating activities

Change in net assets	\$ (1,484,422)
Adjustments to reconcile change in net assets to net cash used in operating activities	
Depreciation	396,265
Amortization of right-of-use assets - operating	251,121
Gain on disposal of property and equipment	(35,418)
Net unrealized (gain) loss on investments	(1,060,369)
Changes in operating assets and liabilities	
Grants receivable	1,540,331
Accounts receivable	796,409
Pledges receivable	(847,248)
Prepaid expenses	47,251
Deferred revenue	(324,357)
Refundable advances	(117,259)
Lease liabilities - operating	(246,690)
Accounts payable and accrued expenses	404,256
Net cash used in operating activities	<u>(680,130)</u>

Investing activities

Purchases of property and equipment	(538,119)
Proceeds from the sale of investments	8,603,518
Purchase of investments	<u>(7,747,698)</u>
Net cash provided by investing activities	<u>317,701</u>

Net change in cash and cash equivalents (362,429)

Cash and cash equivalents

Beginning of year	<u>1,769,773</u>
End of year	<u>\$ 1,407,344</u>

Noncash investing and financing activities

During the year ended December 31, 2023, the Organization recognized right-of-use assets of \$725,479 through operating lease obligations.

The Notes to Consolidated Financial Statements are an integral part of this statement.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

1. ORGANIZATION AND PURPOSE

Special Olympics Florida, Inc., (“Special Olympics”) is a Florida not-for-profit corporation, established in February 1972, 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 the state of Florida, the Special Olympics 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.

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.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

2. 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 ("ASC") 958-810, *Not-for-Profit Entities Consolidation*. All material inter-organizational transactions have been eliminated.

Basis of Presentation

Financial reporting by not-for-profit organizations requires that resources be classified for accounting and reporting purposes into net asset categories according to donor-imposed restrictions.

The net assets of the Organization are reported as follows:

Net assets without donor restrictions: Net assets that are not restricted by donor-imposed stipulations and are available for the general operations of the Organization. Net assets without donor restrictions may be designated for specific purposes by the Organization and includes board-designated endowment funds.

Net assets with donor restrictions: Net assets that are subject to donor-imposed stipulations. These stipulations either require the Organization to maintain the net assets permanently, generally permitting all or part of the income earned on related investments for general or specific purposes or be met either by the completion of a stipulated action and/or the passage of time.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments used in daily operations with maturities of three months or less when purchased to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values, which consist of money market funds, equities and exchange-traded funds, certificates of deposit, and mutual funds, and all investments in debt securities are reported at their fair values in the consolidated statements of financial position. The fair value of the Organization's debt securities, which consist of investment-grade interest bearing corporate bonds, approximate the amortized cost at December 31, 2023. Interest and dividend income and gains and losses on investments are reported on the consolidated statement of activities as increases or decreases in unrestricted net assets unless their use is restricted by donor stipulations or law.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

Grants and Accounts Receivable

Grants and accounts receivable include fundraising sponsorships, direct marketing contributions and receivables resulting from grant contracts for services provided but not yet reimbursed at December 31, 2023. Accounts and grants receivable are charged to an allowance when, in management's estimation, based on the Organization's historical losses, existing and expected future economic conditions in the industry, and the credit risk of certain contributors, it is probable that the receivable is uncollectible. Management considers all accounts and grants receivable to be collectible at December 31, 2023, and as such no allowance for doubtful accounts has been recorded in the accompanying consolidated statement of financial position.

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. Pledges receivable are written off as a charge to an allowance when, in management's estimation, based on the Organization's historical losses, existing and expected future economic conditions in the industry, and the credit risk of certain contributors, it is probable that the receivable is uncollectible. Management considers all pledges receivable to be collectible at December 31, 2023, and as such no allowance for doubtful accounts has been recorded in the accompanying consolidated statement of financial position. There were no long-term pledges at December 31, 2023.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation. The assets are being depreciated on the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Life (Years)</u>
Building and building improvements	7-39
Equipment	2-5
Furniture and fixtures	7
Vehicles	5
Other	3

The cost of additions and improvements which substantially extend the useful life of a particular asset is capitalized. Repair and maintenance costs are charged to expense. Upon sale or retirement, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Contributed assets are recorded at their estimated fair value at the date of contribution. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be fully recoverable. Management has determined that no impairment charge was required for the year ended December 31, 2023.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

Special Events

Special event revenue is comprised of sponsorship revenue (an exchange component), based on the benefits received, and a contribution element for the difference and is treated as revenue without donor restrictions. The Organization does not have any significant financing components as payment is received at or shortly after the point of sale. The contribution portion is recognized as a conditional contribution when received and reported as a refundable advance on the statement of financial position and is recognized as revenue when the condition is met, which is when the event takes place. For the exchange portion, funds received in advance of the event date are recorded as deferred revenue in the statement of financial position. Revenue from the exchange portion is recognized at a point in time, on the date the event is held., Special event revenues are presented net of the direct costs of the event. At January 1, 2023, deferred revenue totaled \$477,650.

Contributions and Grants

The Organization recognizes contributions, including unconditional promises to give, as revenue in the period received or pledged. Conditional promises to give, that is, those with a measurable performance or other measurable barrier, and a right of return or release, are not recognized in revenue until the conditions on which they depend have been substantially met. Revenue from government and private grant and contract agreements, which are generally considered nonexchange transactions, is recognized when qualifying expenditures are incurred and conditions under the agreements are met. Payments received in advance of conditions being met are recorded as refundable advances on the statement of financial position. Future funding from government and private grant and contract agreements is dependent on fiscal funding clauses and available appropriations from granting agencies and organizations.

Contributions, net assets, and changes therein are classified and reported based on the existence or absence of donor-imposed restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Contributions are reported as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized.

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to 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 contributions with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expiration of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Contributions of Nonfinancial Assets

The Organization receives various donated goods and services including services, facilities, materials and special events. Donated goods and services are reported as contributions at their estimated fair value on the date of receipt and reported as expense when utilized. Contributions of nonfinancial assets are valued based upon estimates of fair market or wholesale values that would be received for selling the goods in their principal market considering their condition and utility for use at the time the goods are contributed by the donor. Donated goods and services are not sold and goods are only distributed for program use.

In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

Leases

The Organization categorizes leases with contractual terms longer than 12 months as either operating or finance. Finance leases are generally those leases that allow the Organization to substantially utilize or pay for the entire asset over its estimated life. All other leases are categorized as operating leases. Leases with contractual terms of 12 months or less are not recorded on the consolidated statement of financial position. Lease liabilities are recognized at the present value of the fixed lease payments using a discount rate based on the rate implicit in the lease. Right-of-use assets are recognized based on the initial present value of the fixed lease payments, plus any direct costs from executing the leases. Lease assets are tested for impairment in the same manner as long-lived assets used in operations.

Options to extend lease terms, terminate leases before the contractual expiration date, or purchase the leased assets are evaluated for their likelihood of exercise. If it is reasonably certain that the option will be exercised, the option is considered in determining the classification and measurement of the lease.

Costs associated with operating lease assets are recognized on a straight-line basis within operating expenses over the term of the lease. Finance lease assets are amortized on a straight-line basis over the shorter of the estimated useful lives of the assets or the lease term. The interest component of a finance lease is included in interest expense and recognized using the effective interest method over the lease term. At December 31, 2023, the Organization did not have any finance leases.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas. A portion of management and general costs that benefit multiple functional areas (indirect costs) have been allocated across program and supporting services based on estimated costs involved with those areas. Other general and administrative expenses, including depreciation and amortization and rent, are allocated based on employee head count and estimated square footage prorated compared to total space used.

Fair Value Measurements

FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That 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 under FASB ASC 820 are described as follows:

Level 1 - Inputs are quoted prices in active markets the Program has the ability to access for identical assets or liabilities.

Level 2 - Inputs are observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are unobservable inputs. The asset or liability value is calculated by the use of pricing models and/or discounted cash flow methodologies. This level includes financial instruments for which the determination of fair value requires significant management judgment or estimation.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

Following is a description of the valuation methodologies used for the assets measured at fair value:

Investments in money market funds, stocks and exchange traded funds, certificates of deposit, and mutual funds are valued at the closing price on the active market which the individual securities are traded.

Investments in corporate bonds are valued at their fair value, which approximates amortized cost, based on future estimated cash flows based on the discount rates of the bonds and the current market rates.

The fair values disclosed in these consolidated financial statements represent management's best estimates of the amounts that would be received to sell those assets or that would be paid to transfer those liabilities in an orderly transaction between market participants at that date. Those fair value measurements maximize the use of observable inputs. However, in situations where there is little, if any, market activity for the asset or liability at the measurement date, the fair value measurement reflects the Organization's own judgments about the assumptions that market participants would use in pricing the asset or liability. Those judgments are developed by the Organization based on the best information available in the circumstances.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

Income Taxes

Special Olympics and the Foundation are not-for-profit organizations exempt from federal income tax under Section 501(c)(3) of the United States Internal Revenue Code. Accordingly, no provision for income taxes is reflected in the accompanying consolidated financial statements.

Accounting principles generally accepted in the United States of America prescribe requirements for the recognition of income taxes in consolidated financial statements, and the amounts recognized are affected by income tax positions taken by the Organization in its tax returns. The Organization's status as an exempt Organization is defined as an income tax position under these requirements. While management believes it has complied with the Internal Revenue Code, the sustainability of some income tax positions taken by the Organization in its tax returns may be uncertain. There are minimum thresholds of likelihood that uncertain tax positions are required to meet before being recognized in the consolidated financial statements. Management does not believe that the Organization has any material uncertain tax positions at December 31, 2023.

In the event interest and penalties were due relating to an unsustainable tax position, they would be treated as a component of income tax expense.

Recent Accounting Pronouncements Adopted

In June 2016, the FASB issued an Accounting Standards Update ("ASU") 2016-13, *Financial Instruments – Credit Losses* (Topic 326), amending the accounting for credit losses on financial instruments. This methodology replaced the incurred loss methodology with the expected credit losses using a wide range of reasonable and supportable information. The amendment affects loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposure and other financial instruments recorded at amortized cost. The Organization adopted the new standard effective January 1, 2023, using the modified retrospective approach. The adoption of this standard did not have a significant impact on operations or cash flows of the Organization.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

Subsequent Events

The Organization's management has evaluated subsequent events through May 20, 2024, the date which the consolidated financial statements were available to be issued. Management has determined that no subsequent events occurred which require adjustment to or disclosure in the consolidated financial statements.

3. INVESTMENTS

Investments classified within the fair value hierarchy are as follows at December 31, 2023:

	Fair Value Measurements at Reporting Date Using			
	Fair Value	(Level 1)	(Level 2)	(Level 3)
Money market funds	\$ 360,178	\$ 360,178	\$ -	\$ -
Equities and exchange traded funds	7,631,941	7,631,941	-	-
Certificates of deposit	250,190	250,190	-	-
Corporate bonds	4,636,522	-	4,636,522	-
Mutual funds	171,586	171,586	-	-
	<u>\$ 13,050,417</u>	<u>\$ 8,413,895</u>	<u>\$ 4,636,522</u>	<u>\$ -</u>

The original costs and fair value of investments, and cumulative unrealized gains (losses) are as follows at December 31, 2023:

	Cost basis	Fair Value	Cumulative Unrealized Gain (Loss)
Money market funds	\$ 360,178	\$ 360,178	\$ -
Equities and exchange traded funds	6,122,521	7,631,941	1,509,420
Certificates of deposit	250,000	250,190	190
Corporate bonds	4,711,473	4,636,522	(74,951)
Mutual funds	170,424	171,586	1,162
	<u>\$ 11,614,596</u>	<u>\$ 13,050,417</u>	<u>\$ 1,435,821</u>

Unrealized gains, interest and other income included in investment return, net on the consolidated statement of activities were as follows for the year ended December 31, 2023:

Dividends and interest	\$ 350,736
Realized and unrealized gains	<u>1,362,259</u>
Investment return, net	<u>\$ 1,712,995</u>

Management annually evaluates investments for other-than-temporary impairment and more frequently when economic or market conditions warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial condition and near-term prospects of the issuer, and (3) the intent and ability of the Organization to retain its investment for a period of time sufficient to allow for any anticipated recovery of its value.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

4. GRANTS RECEIVABLE

Grants receivable consist of the following at December 31:

Florida Agency for Persons with Disabilities	\$ 152,063
U.S. Department of Education	254,692
Naples Children and Education Foundation, Inc. (NCEF)	<u>28,314</u>
	<u>\$ 435,069</u>

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2023:

Building and building improvements	\$ 2,397,527
Equipment	2,250,096
Furniture and fixtures	826,639
Vehicles	511,933
Other	<u>153,691</u>
Total property and equipment	6,139,886
Less: Accumulated depreciation	<u>(4,646,741)</u>
Net property and equipment	<u>\$ 1,493,145</u>

Depreciation expense for the year ended December 31, 2023, totaled \$396,265.

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

Building maintenance endowment	\$ 322,206
Foundation endowment	<u>54,227</u>
	<u>\$ 376,433</u>

Net assets with donor restrictions of \$300,000 were released in satisfaction of time restrictions during the year ended December 31, 2023.

7. ENDOWMENTS

The Organization's endowments consist of two donor-restricted endowments established for different purposes which are included in net assets with donor restrictions in the consolidated statement of financial position at December 31, 2023.

The Organization's foundation endowment was established for the purpose of supporting year-round sports training, competitions, and health care for the Organization's athletes. The principal (or "corpus") on this endowment will not be spent, however, income earned on the investment will be used to fund operations in of the Organization. In accordance with the endowment agreement, a 5% annual distribution will be made and continue annually. At December 31, 2023, the endowment account earned \$4,227 in earnings net of expenses.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

The Organization's building maintenance endowment was established for the purpose of maintaining the Organization's operating facilities. The principal (or "corpus") on this endowment will not be spent; however, income earned on the investment will be used to fund operations in of the Organization. At December 31, 2023, the endowment account earned \$22,206 in earnings net of expenses.

Endowments consisted of the following as of December 31, 2023:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Building maintenance endowment	\$ -	\$ 322,206	\$ 322,206
Foundation endowment	-	54,227	54,227
	<u>\$ -</u>	<u>\$ 376,433</u>	<u>\$ 376,433</u>

Changes in the Organization's endowments for the year ended December 31, 2023 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -	\$ 372,206	\$ 372,206
Income	-	1,868	1,868
Unrealized gains	-	2,572	2,572
Fees	-	(213)	(213)
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 376,433</u>	<u>\$ 376,433</u>

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:

- The purposes of the organization and the donor-restricted endowment fund;
- General economic conditions;
- The possible effect of inflation and deflation;
- The expected total return from income and the appreciation of investments;
- Other resources of the organization; and
- The duration and preservation of the endowment fund

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

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.

8. CONTRIBUTIONS OF NONFINANCIAL ASSETS

For the year ended December 31, 2023, contributed nonfinancial assets recognized within the consolidated statement of activities consisted of the following:

Description	Valuation	Amount
Professional services	Standard industry pricing for similar services	\$ 3,353,197
Use of facilities	Fair market value based on square footage and location	342,749
Supplies and materials	Thrift store value for similar items	<u>363,808</u>
		<u>\$ 4,059,754</u>

Contributions of nonfinancial assets were used in the following functional categories for the year ended December 31, 2023:

Games	\$ 1,516,627
Training	285,106
Health programs	1,961,994
Other programs	173,723
Management and general	34,800
Fundraising	<u>87,504</u>
	<u>\$ 4,059,754</u>

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

9. LEASES

The Organization leases facilities, office space, and office equipment under various operating leases requiring lease payments ranging from \$1,200 to \$6,295 and expiring on various dates through February 2033. Lease terms may include options to extend or terminate certain leases. The Organization may also, from time to time, lease facilities and equipment under short-term or month-to-month arrangements in normal operations. Lease expense is recorded on a straight-line over the life of the lease term. The following table presents disaggregated lease expense under ASC 842 for the year ended December 31:

Operating leases	\$ 282,054
Short-term leases	<u>1,530,497</u>
	<u>\$ 1,812,551</u>

The following represents the future lease payments due under the Organization's operating leases as of December 31, 2023:

2024	\$ 351,301
2025	336,629
2026	254,053
2027	203,735
2028	119,586
Thereafter	<u>152,272</u>
Gross payments due	1,417,576
Less: Interest	<u>(88,586)</u>
Total lease liability	1,328,990
Current portion	<u>319,187</u>
Long-term portion	<u>\$ 1,009,803</u>

The weighted average discount rate associated with the Organization's operating leases as of December 31, 2023 is 2.76% and the weighted average remaining lease term 4.91 years.

The Organization leases land on which the distribution center was built under a twenty five-year lease that contains a renewal clause for an additional period of twenty-five years. Aside from the original consideration paid at time of commencement, no other lease payments are required and the Organizations allows the lessor to utilize a portion of the storage building on the ground lease premises. The impact of this donated use of facilities is not significant to the consolidated financial statements.

10. AFFILIATED ORGANIZATION

As an accredited chapter of SOI (see Note 1), the Organization remits accreditation fees and shares in contributions for nationwide SOI fundraising programs. The Organization incurred accreditation fees totaling \$272,451 for the year ended December 31, 2023. These fees are included as program and fundraising costs in the consolidated statement of functional expenses. In addition, the SOI paid the Organization \$650,000 in contributions related to direct marketing programs and \$847,489 of grants related to Unified Champion Schools during the year ended December 31, 2023.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

11. RETIREMENT PLAN

The Organization participates in a defined contribution 401(k) 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, 2023. The Organization's contribution for the year ended December 31, 2023, was \$358,918 and no administrative expenses were incurred related to the plan.

12. CONCENTRATIONS, COMMITMENTS, AND CONTINGENCIES

Risk and Uncertainties

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents, investments, and grants and pledges receivable. The Organization has significant cash balances at financial institutions which throughout the year regularly exceed the federally insured limit of \$250,000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Organization's financial condition, results of operations, and cash flows. Investments that potentially subject the Organization to concentrations of credit risk consist principally of investments in money market funds, equities and exchange-traded funds, certificates of deposit, mutual funds and corporate bonds. 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.

Grants receivable credit risk is limited due to the nature of the grants. Pledges receivable credit risk is dependent on the financial capabilities of the donors which can be impacted by the donor's operations, the current economic climate, as well as other factors. The Organization regularly monitors its grants and pledges receivable by investigating delayed payments and differences when payments received do not conform to the amount billed or pledged. The Organization considers all grants and pledges collectible. For the year ended December 31, 2023, one donor accounted for 32% of total contribution and grant revenues.

Significant Grantors

Two grantors accounted for approximately 93% of grants receivable at December 31, 2023. The loss of these funding sources could have an adverse impact on the Organization.

Litigation

The Organization may, from time to time, be involved in various claims and legal actions arising in the ordinary course of business. In the opinion of management, the ultimate disposition of these matters will not have a material adverse effect on the Organization's financial position or results of operations.

13. 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, 2023, the Organization recognized \$40,857 in revenue from the Department. The Organization expended the funds 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 funds received from the Department.

14. 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, 2023, the Organization paid the Walt Disney World Company \$1,548,189 related to State games held at the Wide World of Sports facility. The member of the board received no compensation from the business transactions.

Special Olympics Florida, Inc. and Supporting Organization
Notes to Consolidated Financial Statements
December 31, 2023

15. 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 paid \$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. The Organization's use of the facilities during the year ended December 31, 2023, was not significant.

16. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's financial assets available within one year of the consolidated statement of financial position date for general expenditures are as follows:

Financial assets

Cash and cash equivalents	\$ 1,407,344
Investments	12,996,190
Grants receivable	435,069
Pledges receivable	<u>1,147,248</u>

Total financial assets available within one year	15,985,851
--	------------

**Less those unavailable for general
expenditure within one year due to**

Endowment net assets restricted in perpetuity	<u>(376,433)</u>
---	------------------

Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 15,609,418</u>
---	----------------------

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.

SUPPLEMENTARY INFORMATION

Special Olympics Florida, Inc. and Supporting Organization
Consolidating Statement of Financial Position
December 31, 2023

	Special Olympics Florida	Special Olympics Florida Foundation	Eliminations	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 1,407,344	\$ -	\$ -	\$ 1,407,344
Investments	4,666,679	8,329,511	-	12,996,190
Grants receivable	435,069	-	-	435,069
Pledges receivable	1,147,248	-	-	1,147,248
Due from Special Olympics Florida Foundation	333,699	-	(333,699)	-
Prepaid expenses	308,379	-	-	308,379
Total current assets	8,298,418	8,329,511	(333,699)	16,294,230
Investments - endowment	-	54,227	-	54,227
Right-of-use assets - operating, net	1,324,559	-	-	1,324,559
Property and equipment, net	1,493,145	-	-	1,493,145
Total assets	<u>\$ 11,116,122</u>	<u>\$ 8,383,738</u>	<u>\$ (333,699)</u>	<u>\$ 19,166,161</u>
Liabilities and Net Assets				
Current liabilities				
Accounts payable and accrued expenses	\$ 1,711,602	\$ -	\$ -	\$ 1,711,602
Due to Special Olympics Florida	-	333,699	(333,699)	-
Current portion of lease liabilities - operating	319,187	-	-	319,187
Deferred revenue	222,303	-	-	222,303
Refundable advances	153,293	-	-	153,293
Total current liabilities	2,406,385	333,699	(333,699)	2,406,385
Lease liabilities - operating, net of current portion	1,009,803	-	-	1,009,803
Total liabilities	<u>3,416,188</u>	<u>333,699</u>	<u>(333,699)</u>	<u>3,416,188</u>
Net assets				
Without donor restrictions	<u>7,377,728</u>	<u>7,995,812</u>	<u>-</u>	<u>15,373,540</u>
With donor restrictions				
Restricted in perpetuity - endowment	<u>322,206</u>	<u>54,227</u>	<u>-</u>	<u>376,433</u>
Total net assets	<u>7,699,934</u>	<u>8,050,039</u>	<u>-</u>	<u>15,749,973</u>
Total liabilities and net assets	<u>\$ 11,116,122</u>	<u>\$ 8,383,738</u>	<u>\$ (333,699)</u>	<u>\$ 19,166,161</u>

See Independent Auditor's Report.

Special Olympics Florida, Inc. and Supporting Organization
Consolidating Statement of Activities
Year Ended December 31, 2023

	Special Olympics Florida	Special Olympics Florida Foundation	Eliminations	Consolidated Total
Revenues and support				
Special events	\$ 5,672,137	\$ -	\$ -	\$ 5,672,137
Less direct costs	<u>(1,746,291)</u>	<u>-</u>	<u>-</u>	<u>(1,746,291)</u>
Total special events, net of direct costs	3,925,846	-	-	3,925,846
Contributions	8,237,651	-	(350,000)	7,887,651
Federal and state grants	2,083,914	-	-	2,083,914
Other grants and contracts	1,310,820	-	-	1,310,820
Contributions of nonfinancial assets	4,059,754	-	-	4,059,754
Investment return, net	922,109	786,659	-	1,708,768
Gain on disposition of property and equipment	35,418	-	-	35,418
Net assets released from restrictions	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total revenues and support without donor restrictions	<u>20,875,512</u>	<u>786,659</u>	<u>(350,000)</u>	<u>21,312,171</u>
Expenses				
Program services				
Games	8,145,352	-	-	8,145,352
Training	2,780,769	-	-	2,780,769
Health programs	2,820,515	-	-	2,820,515
Unified Champion Schools	1,651,778	-	-	1,651,778
Other programs	<u>4,043,146</u>	<u>350,000</u>	<u>(350,000)</u>	<u>4,043,146</u>
Total program services	<u>19,441,560</u>	<u>350,000</u>	<u>(350,000)</u>	<u>19,441,560</u>
Support services				
Management and general	874,829	-	-	874,829
Fundraising	<u>2,097,241</u>	<u>87,190</u>	<u>-</u>	<u>2,184,431</u>
Total support services	<u>2,972,070</u>	<u>87,190</u>	<u>-</u>	<u>3,059,260</u>
Total expenses	<u>22,413,630</u>	<u>437,190</u>	<u>(350,000)</u>	<u>22,500,820</u>
Changes in net assets without donor restrictions	<u>(1,538,118)</u>	<u>349,469</u>	<u>-</u>	<u>(1,188,649)</u>
Changes in net assets with donor restrictions				
Investment return, net	-	4,227	-	4,227
Net assets released from restrictions	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>
Changes in net assets with donor restrictions	<u>(300,000)</u>	<u>4,227</u>	<u>-</u>	<u>(295,773)</u>
Change in net assets	<u>(1,838,118)</u>	<u>353,696</u>	<u>-</u>	<u>(1,484,422)</u>
Net assets				
Beginning of year	<u>9,538,052</u>	<u>7,696,343</u>	<u>-</u>	<u>17,234,395</u>
End of year	<u>\$ 7,699,934</u>	<u>\$ 8,050,039</u>	<u>\$ -</u>	<u>\$ 15,749,973</u>

See Independent Auditor's Report.

Special Olympics Florida, Inc. and Supporting Organization
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Office of Special Education Programs				
Passed Through Special Olympics, Inc.				
Special Olympics Unified Champion Schools - Year 15	84.380W	Y15 22 800 08	\$ -	529,241
Special Olympics Unified Champion Schools - Year 16	84.380W	Y16 23 800 08	-	318,248
Total U.S. Department of Education			-	847,489
U.S. Center for Disease Control and Prevention				
Passed Through Special Olympics, Inc.				
Disabilities Prevention	93.184	5 NU27DD000021-02-00	-	152,869
Total U.S. Center for Disease Control and Prevention				
Total Federal awards			\$ -	\$ 1,000,358

See Independent Auditor's Report.

See Accompanying Notes to Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance.

Special Olympics Florida, Inc. and Supporting Organization
Schedule of Expenditures of State Financial Assistance
Year Ended December 31, 2023

<u>State Grantor/Pass-through Grantor/ Program or Cluster Title</u>	<u>State CFSA #</u>	<u>Contract Number</u>	<u>Subrecipient Expenditures</u>	<u>Expenditures</u>
Florida Agency for Persons with Disabilities Special Olympics Florida - Healthy athletes	67.028	ACX72	\$ -	\$ 512,263
Florida Department of Education Special Olympics Florida	48.065	92W-90845	-	530,436
Florida Department of Highway Safety and Motor Vehicles Special Olympics License Plate Project	76.022	N/A	-	40,857
Total state financial assistance			<u>\$ -</u>	<u>\$ 1,083,556</u>

See Independent Auditor's Report.

See Accompanying Notes to Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance.

Special Olympics Florida, Inc.
Notes to Schedule of Expenditures of Federal Awards and Schedule of Expenditures of
State Financial Assistance
December 31, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Special Olympics Florida, Inc. (the "Organization") under programs of the federal government for the year ended December 31, 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"). The accompanying schedule of expenditures of state financial assistance is presented in accordance with the requirements of Chapter 10.650, Rules of the Auditor General, State of Florida.

Because the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, results of operations, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and requirements of Chapter 10.650, Rules of the Auditor General, State of Florida, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COSTS

The Organization has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

4. RECEIVABLE FROM GOVERNMENTAL AGENCIES

The Organization submits requests for reimbursement to the U.S. Department of Education, the Florida Department of Education, and the Florida Department of Highway Safety and Motor Vehicles, as well as other agencies. At December 31, 2023, receivables from the U.S. Department of Education, the Florida Agency for Persons with Disabilities, and other organizations totaled \$254,692, \$152,063, and \$28,314, respectively.

5. SUBRECIPIENTS

There were no federal awards provided to subrecipients.

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Special Olympics Florida, Inc., and Special Olympics Florida Foundation, 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 consolidated financial statements of Special Olympics Florida, Inc. (a nonprofit organization) and Special Olympics Florida Foundation, Inc. (collectively the Organization), which comprise the consolidated statement of financial position as of December 31, 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 May 20, 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) 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 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 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 consolidated 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.

A handwritten signature in blue ink that reads 'Withum Smith & Brown, PC'.

May 20, 2024

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL,
STATE OF FLORIDA**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Special Olympics Florida, Inc.:

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Special Olympics Florida, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the Office of Management and Budget ("OMB") *Compliance Supplement* and *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal and state programs for the year ended December 31, 2023. The Organization's major federal and state programs 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 and state programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal and State Program

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*); 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 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 and state 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 federal and state 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 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*, 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 Organization's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *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 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, 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 federal or state 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 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. Accordingly, this report is not suitable for any other purpose.

WithumSmith+Brown, PC

May 20, 2024

Special Olympics Florida, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section 1 – Summary of Auditor’s Results

Consolidated Financial Statements

Type of auditor’s report issued on whether the consolidated financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified that are not considered to be material weaknesses? None reported

Noncompliance material to consolidated financial statements noted? No

Federal Awards and State Financial Assistance

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified that are not considered to be material weaknesses? None Reported

Type of auditor’s report issued on compliance for major federal and state programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? No

The following programs were designated as major federal programs and state projects:

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number
U.S. Department of Education	
Office of Special Educaiton Programs	
Passed Through Special Olympics, Inc.	
Special Olympics Unified Champion Schools - Year 15	84.380W
Special Olympics Unified Champion Schools - Year 16	84.380W

State Grantor/Pass-through Grantor/ Program or Cluster Title	State CFSA #
Florida Department of Education	
Special Olympics Florida	48.065
Florida Department of Highway Safety and Motor Vehicles	
Special Olympics License Plate Project	76.022

Dollar threshold used to distinguish between Type A and Type B programs for Federal: \$ 750,000

Dollar threshold used to distinguish between Type A and Type B programs for State: \$ 325,067

Auditee qualified as a low risk auditee? No

**Special Olympics Florida, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2023**

Section 2 – Financial Statement Findings

No matters were noted.

Section 3 – Findings and Questioned Costs for Federal Awards and State Financial Assistance

No matters were noted.

Section 4 – Prior Year Schedule of Findings and Questioned Costs

No matters were noted.

Board of Directors

EXECUTIVE COMMITTEE:

- Past Chair: Emery A. Gainey, Alachua County Sheriff's Office
- Chair: Brad Gilmour, SeaWorld Parks & Entertainment
- Vice Chair: Cary J. D'Ortona, Orlando Health
- Treasurer: Mike Nursey, Amerant Bank
- Secretary: Marsha Singh, Publix Super Markets

MEMBERS:

- Dr. Peggy Aune, Florida Department of Education
- Virginia Buchanan, Levin Law
- David Cato, Cleveland Clinic
- Glen Connally, Universal Orlando
- Michele Goodwin, Ron Jon Surf Shop
- Eric Hall, Florida Department of Juvenile Justice
- Karl Holz, Walt Disney World Co. (Director Emeritus)
- Colonel Gary Howze, Florida Highway Patrol
- Dr. Yvonne Johnson, South Miami Hospital
- Walter E. Knox Jr., Procter & Gamble
- Erich Maschhoff, Truist Bank
- Meredith McDonough, WESH 2 News
- Ashley Moody, Florida Attorney General
- Proxy - Joseph Spataro, Associate Deputy
- Doug Pridgen, AssuredPartners
- Victor Shaffer, Fanatics
- Maryann Smith, Disney's Animal Kingdom Park
- Bob Starks, Keller Williams Realty Atlanta Partners (Director Emeritus)
- Scott Stricklin, University of Florida



IRS 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

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)

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.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047
2023
Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

B Check if applicable:		C Name of organization SPECIAL OLYMPICS FLORIDA Inc		D Employer identification number 23-7181560	
☐ Address change	☐ Name change	Doing business as			
☐ Initial return	☐ Final return/terminated	Number and street (or P.O. box if mail is not delivered to street address) 1915 Don Wickham Dr		Room/suite (352) 243-9536	
☐ Amended return	☐ Application pending	City or town, state or province, country, and ZIP or foreign postal code Clermont, FL 34711		E Telephone number (352) 243-9536	
		F Name and address of principal officer: Sherry Wheelock 1915 Don Wickham Dr Clermont, FL 34711		G Gross receipts \$ 25,536,064	

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
J Website:	www.SpecialOlympicsFlorida.org				H(b) Are all subordinates included?	☐ Yes ☒ No
					H(c) Group exemption number	

K Form of organization:	☒ Corporation	☐ Trust	☐ Association	☐ Other	L Year of formation: 1972	M State of legal domicile: FL
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Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O.

Activities & Governance		Prior Year		Current Year	
2 Check this box ☐				3	21
3 Number of voting members of the governing body (Part VI, line 1a)				4	18
4 Number of independent voting members of the governing body (Part VI, line 1b)				5	130
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)				6	45,225
6 Total number of volunteers (estimate if necessary)				7a	0
7a Total unrelated business revenue from Part VIII, column (C), line 12				7b	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11					

Revenue		Prior Year		Current Year	
8 Contributions and grants (Part VIII, line 1h)		14,120,936	14,056,772		
9 Program service revenue (Part VIII, line 2g)		0	0		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		145,763	360,966		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,186,519	1,865,267		
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		15,453,218	16,283,005		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	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)		7,183,636	8,153,921		
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0		
b Total fundraising expenses (Part IX, column (D), line 25) 2,009,737					
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		8,466,882	10,563,763		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		15,650,518	18,717,684		
19 Revenue less expenses. Subtract line 18 from line 12		-197,300	-2,434,679		

Net Assets or Fund Balances		Beginning of Current Year		End of Year	
20 Total assets (Part X, line 16)		12,512,811	11,116,122		
21 Total liabilities (Part X, line 26)		2,974,759	3,416,188		
22 Net assets or fund balances. Subtract line 21 from line 20		9,538,052	7,699,934		

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
Sherry Wheelock CEO
Type or print name and title

2024-11-15
Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN
P01954172

Firm's name

WITHUMSMITHBROWNPC

Firm's EIN

Firm's address 200 S ORANGE AVESTE 1200
ORLANDO, FL 328013400

Phone no. (407) 849-1569

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2023)

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 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 \$ 8,509,160 including grants of \$) (Revenue \$ 0)
THROUGH PARTICIPATION IN 213 LOCAL COMPETITIONS, 69,453 SPECIAL OLYMPICS ATHLETES FROM FLORIDA HAD AMPLE OPPORTUNITIES TO PRACTICE AND HONE THEIR SKILLS, a 19% growth over prior year. WITH 26 DIFFERENT SPORTS BEING OFFERED YEAR-ROUND, THERE IS SOMETHING FOR EVERYONE.

4b

(Code:) (Expenses \$ 2,780,769 including grants of \$) (Revenue \$ 0)
TRAINING OF 69,453 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 \$ 2,820,515 including grants of \$) (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 2023, THE PROGRAM PERFORMED 10,626 HEALTH SCREENINGS, a 54% growth over prior year, WITH THE ASSISTANCE OF 1,881 HEALTH CARE PROFESSIONALS.

(Code:) (Expenses \$ 1,651,778 including grants of \$) (Revenue \$)
Unified champion schools

(Code:) (Expenses \$ 105,696 including grants of \$) (Revenue \$)
Other programs

4d

Other program services (Describe in Schedule O.)
(Expenses \$ 1,757,474 including grants of \$) (Revenue \$)

4e

Total program service expenses 15,867,918

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Part IV

Checklist of Required Schedules

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

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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	22	No
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	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 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	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
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	No
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	No
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	Yes
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
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	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
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	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	No
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	Yes
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
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	No
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	No
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.	38	Yes

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

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	137
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	Yes

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

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 130			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in 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		No
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		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
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		No
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	Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		No
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		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		No
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		No
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?		9a		No
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		No
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		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in 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		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?				

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.	

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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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	21	
1b	Enter the number of voting members included in line 1a, above, who are independent	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	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
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	No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
11b	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	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	Yes
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	No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	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 Form 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 in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
SHERRY WHELOCK 1915 DON WICKHAM DR Clemont, FL 34711 (352) 243-9536

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

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

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) Sherry Wheelock President/CEO	40.0 2.0			X				261,819	0	40,574
(2) BERIT AMLIE Chief Administrative Officer	40.0 2.0			X				185,853	0	25,643
(3) LINSEY HARRIS-SMITH Chief Development and Marketin	40.0 0.0					X		147,070	0	33,194
(4) MEGHAN LEA MCLEAN Chief Operating Officer	40.0 0.0					X		151,961	0	21,810
(5) Alan Young Sr. VP Controller	40.0 0.0					X		136,377	0	30,539
(6) DOLORES NEWCOMB Sr. VP Corporate Partnerships	40.0 0.0					X		123,277	0	19,704
(7) Emery Gainey Past Chair	3.0 1.0	X		X				0	0	0
(8) Brad Gilmour Chair (From 11/23)	3.0 0.0	X		X				0	0	0
(9) Michael Nursey Treasurer	3.0 0.0	X		X				0	0	0
(10) Jim Payne Secretary (From 08/23)	2.0 0.0	X		X				0	0	0

Secretary (Thru 06/23)	0.0									
(11) Brad Singh Past Chair (Thru 11/23)	2.0 0.0	X		X				0	0	0
(12) Scott Stricklin Director	2.0 0.0	X						0	0	0
(13) Margeret Aune Director	2.0 0.0	X						0	0	0
(14) Yvonne Johnson Director	2.0 0.0	X						0	0	0
(15) Victor Shaffer Director	2.0 0.0	X						0	0	0
(16) Maryann Smith Director	2.0 0.0	X						0	0	0
(17) Michele Goodwin Director	2.0 0.0	X						0	0	0

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

(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

[illegible]

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	1,006,357	0	171,464

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

Section B. Independent Contractors

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

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

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

Form **990** (2023)

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
--	----------------------	---	-----------------------------------	---

1a Federated campaigns	1a
Contributions, Gifts, Grants, and Membership dues	1b
OtherAmt Similar	1c
c Fundraising events	1d
2,060,579	
d Related organizations	1e
350,000	
e Government grants (contributions)	1f
2,083,914	
f All other contributions, gifts, grants, and similar amounts not included above	1g
9,562,279	
g Noncash contributions included in lines 1a - 1f: \$	
363,808	
h Total. Add lines 1a-1f	14,056,772

2a	Business Code			
b				
c				

Program											
d											
e											
f All other program service revenue.											
g Total. Add lines 2a-2f.		0									
3 Investment income (including dividends, interest, and other similar amounts)		405,675		0						405,675	
4 Income from investment of tax-exempt bond proceeds		0		0							
5 Royalties		0		0							
6a Gross rents		(i) Real		(ii) Personal							
6a											
b Less: rental expenses		6b		6b							
c Rental income or (loss)		6c		0							
d Net rental income or (loss)		0		0							
7a Gross amount from sales of assets other than inventory		7a		(i) Securities		(ii) Other					
7a		7,418,659		43,400							
b Less: cost or other basis and sales expenses		7b		7,498,786		7,982					
c Gain or (loss)		7c		-80,127		35,418					
d Net gain or (loss)		-44,709		-44,709						-44,709	
8a Gross income from fundraising events (not including \$ 2,060,579 of contributions reported on line 1c). See Part IV, line 18		8a		3,611,558		1,746,291					
b Less: direct expenses		8b		1,865,267		1,865,267				1,865,267	
c Net income or (loss) from fundraising events		0		0							
9a Gross income from gaming activities. See Part IV, line 19		9a		0							
b Less: direct expenses		9b		0							
c Net income or (loss) from gaming activities		0		0							
10a Gross sales of inventory, less returns and allowances		10a		0							
b Less: cost of goods sold		10b		0							
c Net income or (loss) from sales of inventory		0		0							
11a		Business Code									
b											
Other Revenue		Misc Amt									
d All other revenue											
e Total. Add lines 11a-11d		0		0							
12 Total revenue. See instructions		16,283,005		0						2,226,233	

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**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	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	513,889	392,727	33,169	87,993
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	6,082,453	4,648,359	392,592	1,041,502
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	358,918	307,567	16,221	35,130
9 Other employee benefits	731,899	627,186	33,077	71,636
10 Payroll taxes	466,762	399,982	21,094	45,686
11 Fees for services (non-employees):				
a Management	0			
b Legal	3,030	2,507	374	149
c Accounting	65,278	54,003	8,058	3,217
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	302,403	250,173	37,327	14,903
12 Advertising and promotion	174,488	141,203	1,965	31,320
13 Office expenses	778,886	553,537	23,456	201,893
14 Information technology	56,558	26,068	5,594	24,896
15 Royalties	0			
16 Occupancy	1,930,078	1,821,737	26,034	82,307
17 Travel	781,579	696,034	7,607	77,938
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	10,910	9,096	211	1,603
20 Interest	0			
21 Payments to affiliates	272,451	255,133		17,318
22 Depreciation, depletion, and amortization	396,265	262,114	87,276	46,875
23 Insurance	314,795	271,807	22,076	20,912
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER GAMES EXPENSES	1,516,715	1,476,106	802	39,807
b LODGING	1,385,938	1,316,792	18,498	50,648
c ATHLETE AND COACH MEALS	1,184,606	1,113,129	20,147	51,330
d SHIRTS	606,547	591,576		14,971
e All other expenses	783,236	651,082	84,451	47,703
25 Total functional expenses. Add lines 1 through 24e	18,717,684	15,867,918	840,029	2,009,737
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 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		
2 Savings and temporary cash investments	1,769,773	1,407,344
3 Pledges and grants receivable, net	0	0
4 Accounts receivable, net	2,275,400	1,147,248
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	796,409	435,069
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)	0	0
7 Notes and loans receivable, net	0	0
8 Inventories for sale or use	0	0
9 Prepaid expenses and deferred charges	355,630	308,379
10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	6,139,886	
b Less: accumulated depreciation	4,646,741	1,493,145
11 Investments—publicly traded securities	1,315,873	1,493,145
12 Investments—other securities. See Part IV, line 11	4,841,706	4,666,679
13 Investments—program-related. See Part IV, line 11	0	0
14 Intangible assets	0	0
15 Other assets. See Part IV, line 11	1,158,020	1,658,258
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,512,811	11,116,122
Liabilities		
17 Accounts payable and accrued expenses	1,307,346	1,711,662
18 Grants payable	0	0
19 Deferred revenue	817,212	375,596
20 Tax-exempt bond liabilities	0	0
21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	0
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	0	0
23 Secured mortgages and notes payable to unrelated third parties	0	0
24 Unsecured notes and loans payable to unrelated third parties	0	0
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	850,201	1,328,990
26 Total liabilities. Add lines 17 through 25	2,974,759	3,416,188
Net Assets or Fund Balances		
27 Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions	8,915,846	7,377,728
28 Net assets with donor restrictions	622,206	322,206
29 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		
30 Paid-in or capital surplus, or land, building or equipment fund		
31 Retained earnings, endowment, accumulated income, or other funds		
32 Total net assets or fund balances	9,538,052	7,699,934
33 Total liabilities and net assets/fund balances	12,512,811	11,116,122

Form 990 (2023)

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	16,283,005
2	Total expenses (must equal Part IX, column (A), line 25)	2	18,717,684
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,434,679
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,538,052
5	Net unrealized gains (losses) on investments	5	596,561
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,699,934

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		No
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	Yes	
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 in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
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 in Schedule O and describe any steps taken to undergo such audits.	Yes	

Form **990** (2023)

Form 990 (2023)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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

2023

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 **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 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 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						

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

Cat. No. 11285F

Schedule A (Form 990) 2023

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	11,954,412	9,939,462	10,913,311	14,120,936	14,056,772	60,984,893
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						0
4 Total. Add lines 1 through 3	11,954,412	9,939,462	10,913,311	14,120,936	14,056,772	60,984,893
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) . . .						0
6 Public support. Subtract line 5 from line 4.						60,984,893

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4. . .	11,954,412	9,939,462	10,913,311	14,120,936	14,056,772	60,984,893
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .	71,912	78,477	63,273	117,439	405,675	736,776
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	0	0	13,218	0	0	13,218
11 Total support. Add lines 7 through 10						61,734,887
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 2023 (line 6, column (f) divided by line 11, column (f))	14	98.785 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	99.100 %
16a 33 1/3% support test—2023. 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—2022. 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—2023. 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—2022. 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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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						

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	

- 19a **33 1/3% support tests-2023.** 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-2022.** 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) 2023

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
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).		
	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.		
	3a		
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.		
	3b		

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.	3c		
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.	4a		
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.	4b		
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.	4c		
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).	5a		
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?	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
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 .	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).	7		
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).	8		
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 .	9a		
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 .	9b		
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 .	9c		
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.	10a		
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).	10b		

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

Page **5**

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 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
--	-----	----

1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).			
		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?		
	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
	2		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
	3		

Section E. Type III Functionally-Integrated Supporting Organizations

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

2 Activities Test. **Answer 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) 2023

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

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

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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 (<i>prior IRS approval required - provide details in Part VI</i>)	5		
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions	8		
9 Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			

b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019. . . .			
b Excess from 2020. . . .			
c Excess from 2021. . . .			
d Excess from 2022. . . .			
e Excess from 2023. . . .			

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).

Facts And Circumstances Test

Return Reference	Explanation
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Additional Data

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Software ID:
Software Version:

efile Public Visual Render		ObjectID: 202422989349301907 - Submission: 2024-10-24		TIN: 23-7181560	
Schedule B (Form 990) Department of the Treasury Internal Revenue Service		Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.			OMB No. 1545-0047 2023
Name of the organization SPECIAL OLYMPICS FLORIDA Inc				Employer identification number 23-7181560	

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

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

Cat. No. 30613X

Schedule B (Form 990) (2023)

Part I

Contributors

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
RESTRICTED		\$ RESTRICTED	☐ 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) (2023)

Schedule B (Form 990) (2023)

Page 3

Name of organization
SPECIAL OLYMPICS FLORIDA Inc

Employer identification number

23-7181560

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	
-			\$	

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

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Name of organization SPECIAL OLYMPICS FLORIDA Inc	Employer identification number 23-7181560
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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 information once. See instructions.) ▶ \$

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

(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 B (Form 990) (2023)

Additional Data

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Software ID:
Software Version:

efile Public Visual Render		ObjectId: 202422989349301907 - Submission: 2024-10-24		TIN: 23-7181560	
SCHEDULE D (Form 990)		Supplemental Financial Statements			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection
Name of the organization SPECIAL OLYMPICS FLORIDA Inc				Employer identification number 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 (e.g., recreation or education) ☐ Preservation of an historically important land area					
☐ Protection of natural habitat ☐ Preservation of a certified historic structure					
☐ Preservation of open space					
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.					
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.					
Cat. No. 52283D 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 are a significant use of its collection items (check all that apply):

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

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" 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 in 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	322,206	333,156	333,156
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs				10,950	
f Administrative expenses					
g End of year balance	322,206	322,206	322,206	322,206	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 ☐ _____
- b** Permanent endowment ☐ 100.000 %
- 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 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.

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

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		2,397,527	1,596,505	801,022
c Leasehold improvements				
d Equipment		2,762,029	2,358,037	403,992
e Other		980,330	692,199	288,131
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,493,145

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) RIGHT OF USE ASSETS	1,324,559
(2) DUE FROM AFFILIATES	333,699
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	1,658,258

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	n

LEASE LIABILITIES	1,328,990
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,328,990

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2022

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	
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	
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	
5 Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information	
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	
Return Reference	Explanation
Form 990, Part V, Line 4	Contributions to the endowment fund are donor restricted for the benefit of the athletes of Special Olympics, Florida.
Form 990, Part X, Line 2	Special Olympics Florida, Inc. is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the United States Internal Revenue Code. Accordingly, no provision for income taxes is reflected in the accompanying consolidated financial statements. Accounting principles generally accepted in the United States of America prescribe requirements for the recognition of income taxes in consolidated financial statements, and the amounts recognized are affected by income tax positions taken by the Organization in its tax returns. The Organization's status as an

exempt Organization is defined as an income tax position under these requirements. While management believes it has complied with the Internal Revenue Code, the sustainability of some income tax positions taken by the Organization in its tax returns may be uncertain. There are minimum thresholds of likelihood that uncertain tax positions are required to meet before being recognized in the consolidated financial statements. Management does not believe that the Organization has any material uncertain tax positions at December 31, 2023. In the event interest and penalties were due relating to an unsustainable tax position, they would be treated as a component of income tax expense.

Schedule D (Form 990) 2022

Additional Data

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Software ID:
Software Version:

Revenue		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events	
		<u>SOFL Invitation</u>	<u>SOFL Classic</u>	<u>16</u>	(add col. (a) through	
		(event type)	(event type)	(total number)	col. (c))	
	1	Gross receipts	1,812,416	736,032	3,123,689	5,672,137
	2	Less: Contributions	1,437,000	623,579		2,060,579
	3	Gross income (line 1 minus line 2)	375,416	112,453	3,123,689	3,611,558
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	37,107	71,136		108,243
	7	Food and beverages	180,013	15,055		195,068
	8	Entertainment	22,420	1,500		23,920
	9	Other direct expenses	390,440	173,779	1,182,072	1,746,291
	10	Direct expense summary. Add lines 4 through 9 in column (d) ►				2,073,522
	11	Net income summary. Subtract line 10 from line 3, column (d) ►				1,538,036

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 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.

Return Reference	Explanation
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Schedule G (Form 990) 2023

Additional Data

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Software ID:
Software Version:

efile Public Visual Render		ObjectID: 202422989349301907 - Submission: 2024-10-24		TIN: 23-7181560	
Schedule J (Form 990)		Compensation Information			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		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.			2023 Open to Public Inspection
Name of the organization SPECIAL OLYMPICS FLORIDA Inc				Employer identification number 23-7181560	

Part I Questions Regarding Compensation		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
☐ Discretionary spending account	☐ Personal services (e.g., 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		1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?		2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
☐ 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	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 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	No
b Any related organization?		5b	No
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	No
b Any related organization?		6b	No
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 in lines 5 and 6? If "Yes," describe in Part III		7	No
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	No
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. Cat. No. 50053T Schedule J (Form 990) 2023

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 are not listed on Form 990, Part VII.								
Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.								
(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(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 Sherry Wheelock President/CEO	(i)	261,819	0	0	22,291	18,283	302,393	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
2 BERIT AMLIE Chief Administrative Officer	(i)	185,853	0	0	15,122	10,521	211,496	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
3 Alan Young Sr. VP Controller	(i)	136,377	0	0	11,816	18,723	166,916	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
4 MEGHAN LEA MCLEAN Chief Operating Officer	(i)	151,961	0	0	11,834	9,976	173,771	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
5 LINSEY HARRIS-SMITH Chief Development and Marketin	(i)	147,070	0	0	12,781	20,413	180,264	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0

efile Public Visual Render		ObjectID: 202422989349301907 - Submission: 2024-10-24		TIN: 23-7181560								
Schedule L (Form 990)		Transactions with Interested Persons			OMB No. 1545-0047							
Department of the Treasury Internal Revenue Service		Complete if the organization answered "Yes" on Form 990, Part IV, lines 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.			2023 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							
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
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							
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.												
Cat. No. 50056A												
Schedule L (Form 990) 2023												

Schedule L (Form 990) 2023						Page 2	
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	530,436	UNIFIED CHAMPION SCHOOL GRANTS		No	
(2) Margaret Aune		Board member	530,436	UNIFIED CHAMPION SCHOOL GRANTS		No	
(3) Maryann Smith		Board member	1,548,189	Payments for facilities		No	
Part V Supplemental Information Provide additional information for responses to questions on Schedule L (see instructions).							
Return Reference		Explanation					
Part IV		The Board members listed above did not received compensation from these transactions. Sch L, Part IV, Business Transaction Involving Interested Persons (A) Name of the person: Eric Hall (b) Relationship					

Business transaction involving interested persons (a) Name of the person: Eric Hall (b) Relationship between interested person and organization: Eric Hall, Board member of the organization, is an executive employee of the florida department of education. (c) Amount of transaction \$530,436 (d) Description of transaction: the florida department of education Provide grants to the organization for the calendar year 2023. (e) Sharing of organization revenues? = NO. (A) Name of the person: Margaret Aune (b) Relationship between interested person and organization: Margaret Aune, Board member of the organization, is an executive employee of the florida department of education. (c) Amount of transaction \$530,436 (d) Description of transaction: the florida department of education provided grants to the organization for the calendar year 2023. (e) Sharing of organization revenues? = NO. (A) Name of the person: Maryann Smith (b) Relationship between interested person and organization: Maryann Smith, Board member of the organization, is the vice president of walt disney world - Disney ANimal kingdom. (c) Amount of transaction \$1,548,189 (d) Description of transaction: Walt Disney world rent facilities to the organization during calendar year 2023. (e) Sharing of organization revenues? = NO.

Schedule L (Form 990) 2023

Additional Data

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Software ID:
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SCHEDULE M (Form 990)		Noncash Contributions			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▶ 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 the latest information.			2023 Open to Public Inspection
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	Supplies and Other ▶ (materials)	X	26	363,808	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 IV, 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
b If "Yes," describe the arrangement in Part II.				30a	No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?				31	No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				32a	No
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.

Return Reference	Explanation
Part I, Line 25:	THE NUMBER IN PART I, COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTORS.

Schedule M (Form 990) (2023)

Additional Data

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efile Public Visual Render	ObjectID: 202422989349301907 - Submission: 2024-10-24	TIN: 23-7181560
SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047 2023 Open to Public Inspection
Name of the organization SPECIAL OLYMPICS FLORIDA Inc		Employer identification number 23-7181560

Return Reference	Explanation
Form 990, Part I, Line 1	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.
Form 990, Part 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.
Form 990, Part VI, Line 12c	The Conflict of Interest Policy is annually reviewed and signed by the Board of Directors of the Organization.
Form 990, Part 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 Organization's CEO. The executive Committee reviews and approves any salary adjustments.
Form 990, Part VI, Line 15b	Total salary expense is reviewed as part of the annual budget process.
Form 990, Part VI, Line 19	The Organization provides these documents upon request.
Form 990, Part III, Line 4d	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.

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

Cat. No. 51056K

Schedule O (Form 990) 2023

Additional Data

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Software ID:
Software Version:

SCHEDULE R

(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
SPECIAL OLYMPICS FLORIDA Inc

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

2023

Open to Public
Inspection

Employer identification number

23-7181560

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)Special Olympics Florida Foundation 1915 Don Wickham Drive Clermont, FL 34711 45-3340920	support org.	FL	501(c)(3)	12B		Yes	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y Schedule R (Form 990) 2023

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Schedule R (Form 990) 2023

Page 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) 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	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b		No
c	Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e		No
f	Dividends from related organization(s)	1f		No
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o	Sharing of paid employees with related organization(s)	1o		No
p	Reimbursement paid to related organization(s) for expenses	1p	Yes	
q	Reimbursement paid by related organization(s) for expenses	1q		No
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s		No
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)Special Olympics Florida Foundation Inc	C	350,000	Cash

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	

Print

Contributions to Nonprofits “Donation Request” Application - Submission #1521

Date Submitted: 4/15/2025

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 9, 2025.

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*

Women In Distress of Broward County, Inc.

Address*

PO Box 50187

City*

Lighthouse Point

State*

FL

Zip Code*

33074

Contact Person*

Susan Evans

Title*

Grants Manager

Phone Number*

9547609800

Email*

grants@womenindistress.org

Federal Identification Number (FIN)*

591592524

DUNS*

096089552SFU

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

P43 - Family Violence Centers

Request Information

Project/Program Name*

Emergency Shelter and Supportive Services for Domestic Violence Victims

Requested Funding Amount*

\$5,000

Project/Program Details

Briefly describe your organization*

Fifty years ago in 1974, Women In Distress founder Edee Greene searched Broward County for resources to help provide shelter for a young mother who had endured a brutal beating at the hands of her husband and quickly discovered that Broward County offered no safe haven for victims and families fleeing or attempting to flee domestic violence. With a huge heart and unlimited tenacity, Edee and a group of concerned citizens created one of the first domestic violence shelters in the United States, Women In Distress of Broward County. Over the course of a half-century, what began as safe shelter offered through a few bedrooms in a modest home has developed into one of the largest and most multi-faceted domestic violence agencies in the nation today. Our mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy. Women In Distress is Broward County's only State Certified domestic violence center offering temporary emergency shelter, advocacy, and crisis intervention services to provide victims with the resources necessary to be safe and live free of violence. 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. Last fiscal year, WID served 2,278 adult and child survivors of domestic abuse and provided more than 50,000 nights of safe shelter. This represents a new milestone for the number of bed nights provided in a single year in the agency's 50-year history. Women In Distress offers a full array of comprehensive services at no charge to victims and their children, including:

- 24-hour domestic violence crisis hotline—the gateway to accessing WID services
- Temporary emergency shelter with a 136-bed capacity (plus 8 cribs) and onsite pet shelter in a secure, anonymous location in Broward County
- Advocacy services, which encompass lethality risk assessments, safety planning, basic needs assessments, information and referral/linkage to services at WID and/or in the community, counseling, support groups, and case management
- A range of evidence-based therapy services for adults, children (newborn to 17 years), families and groups
- Legal counsel and/or representation for victims seeking an injunction for protection (restraining order)
- Onsite childcare to enable survivors to leave their children in a professionally supervised, developmentally rich setting on WID's main campus in Deerfield Beach to empower parents to seek or maintain employment, attend court or other appointment, search for housing, etc.
- Basic health assessments, routine vaccinations, mammograms, and HIV counseling and testing on WID's main campus, as well as referrals to medical, dental, and vision healthcare providers in the community
- Economic empowerment services such as financial literacy training, resume writing, job searching and interviewing
- Limited financial assistance to promote access to basic needs such as housing, transportation, and childcare
- Education on domestic and teen dating violence for youth (11-17 years), professionals, and general members of the community

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. 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

The decision to leave an abuser is the most difficult—and oftentimes most dangerous—decision a victim can make. It is not uncommon for a victim to attempt to leave 7 times before ultimately leaving her abuser for good. Women In Distress' 24-crisis hotline (954-761-1133) is the first point of contact victims have with our agency 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, the first Statewide Hotline Manual outlining best practices for domestic violence hotlines was developed and published by Women In Distress. 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 within our anonymous, secure communal shelter environment. With 136 beds and 8 cribs, we operate the largest DV shelter in Florida. Due to the unprecedented lack of affordable housing in our community, the average length of stay in our emergency shelter has increased to 4 to 6 months and victims require more resources and assistance accessing resources to develop self-sufficiency and remain violence-free. WID is also one of fewer than 20% of DV shelters nationwide that can house pets, thereby eliminating a barrier that prevents many survivors with pets from accessing safe 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. Advocates work with survivors to find permanent housing (quite challenging in Broward's severely cost-burdened market), obtain affordable community-based childcare, and find and maintain gainful employment sufficient to achieving economic self-sufficiency. WID provides childcare on our main campus to survivors lacking community-based childcare. 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. Through partnerships with community providers of healthcare, food assistance, swim safety, and other resources, WID regularly offers basic health screenings, school exams, annual vaccinations, HIV education and testing, and nutritious foods on our secure campus for victims and their children at no cost. Advocates also provide information and referrals to help survivors access resources in the community. Survivors are also referred to WID's injunctions for protection legal team for counsel and/or representation on the process of obtaining a restraining order. 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

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

Choose File

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

Women In Distress serves victims of domestic violence abuse and their children who need resources necessary to stay safe and live free of violence. The Florida Department of Children and Families defines domestic violence as a “pattern of behaviors, violence or threats of violence, that one person uses to establish power and control over a current or former intimate partner. It is not a disagreement, a marital spat or an anger management problem. Domestic violence is abusive, disrespectful and dangerous and may include abuse that is physical, sexual, emotional, spiritual or economic. The use of threats, intimidation, isolation, pet abuse and using children as pawns are also examples of domestic violence.” (Florida Sheriff’s Association. Public Safety Tip: Domestic Violence Prevention, July 25, 2024). The National Coalition Against Domestic Violence estimates that 38% of women and 29% of men in Florida will experience domestic or intimate partner violence during their lifetime (2024). As the local State Certified domestic violence center, WID’s service area encompasses all of Broward County, including Lauderdale-By-The-Sea. Historically, Broward County ranks among the counties in Florida with the highest rates of DV-related police reports (Florida Department of Law Enforcement Annual Reports). The true incidence of domestic or family violence is unknown, however, as only half of victims contact the police due to fear of retaliation, losing custody of their child(ren), or becoming homeless among other reasons (National Crime Victimization Survey). Approximately 60% of the survivors served annually by Women In Distress are children. Children who are exposed to domestic or family violence—directly or indirectly—are at increased risk of developing life-long physical, mental, and behavioral issues. The best documented mental health effects include symptoms of post-traumatic stress, depression, and anxiety (Hamby, S., Finkelhor, D., Turner, H., & Ormrod, R. (2011). Children’s Exposure to Intimate Partner Violence and Other Family Violence. Juvenile Justice Bulletin, Office of Juvenile Justice and Delinquency Prevention. Retrieved from: <https://www.ojp.gov/pdffiles1/ojdp/232272.pdf>). Without intervention, they are likely to be victims or, worse yet, perpetrators of abuse during their teen and adult years. Abusers often use coercive behaviors, including cutting victims off from family, friends, and financial resources to control them and reduce the likelihood of them leaving, particularly when children are present. The National Network to End Domestic Violence estimates that financial abuse occurs in 99% of abusive relationships. For victims who take the courageous step to flee an abusive relationship, without financial resources or support networks to turn to for help, the majority become homeless (Safe Housing Partnerships, 2018). This vulnerable population--individuals and families who are fleeing or attempting to flee an abusive relationship and lack safe alternative housing or the resources to obtain housing--is considered legally homeless and presumed low to moderate income (up to 80% AMI) by the Department of Housing and Urban Development (Category 4 homeless, HUD Exchange, 2025). This underscores the critical need for emergency shelter designed to address the unique needs of residents of Lauderdale-By-The-Sea who are dealing with the chronic and challenging effects of domestic violence on their health and welfare. Survivors who have transitioned out of shelter or are already living in the community can access Outreach (non-residential) services (i.e., advocacy, counseling, therapy, economic empowerment, financial assistance, referrals for legal services, etc.) at WID’s main campus in Deerfield Beach, the Jim and Jan Moran Family Center. Women In Distress also offers HIPAA-compliant telephonic and virtual services for residents with transportation challenges. In fiscal year 2024, Women In Distress answered 4 calls to our 24-hour domestic violence crisis hotline from LBTS residents, valued at approximately \$50. WID is thankful for the support we have received from the LBTS Commission, which helped make it possible for crisis support to be accessible to your residents. Over the coming year, Women In Distress estimates we will serve a minimum of 3 LBTS residents who are affected by domestic violence. Residents who are affected by domestic violence abuse are eligible to receive free and confidential services no matter their age, gender identity, race, sexual orientation, religion, physical or mental disability, veteran or military status, immigration status, language spoken or socioeconomic standing.

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 2024-2025, 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*

Longitudinal research shows that emotional/social support and the ability to access necessary resources with few obstacles or delays are the key factors that best predict the long-term success of domestic violence survivors, including improved quality of life and a reduction in the frequency and severity of abuse they endure (Bybee & Sullivan, 2002). Therefore, WID will measure impact achieved in connecting survivors to safe shelter and/or supportive services 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: 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). 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: 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: 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*

4/15/2025

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 OF BROWARD
COUNTY_ INC_2023_990.pdf

Organization Annual Budget*

WID - FY24-25 Organizational Budget.pdf

Audited Financial Statement*

WID FY2024 Audited Financial Statements.pdf

501(C)(3) Determination Letter*

WID 2024 IRS 501c3 Determination Letter.pdf

Board of Directors List*

WID Board of Directors Directory.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regularly-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.

ATTACHMENT: Itemized Organizational Budget

Women in Distress of Broward County 2024-2025 Consolidated Budget	
	PROPOSED BUDGET
	FY 2024-2025
Income	
Grant/Foundation Revenue*	7,151,808
Grant Rev - Subrecipients	950,000
Thrift Store Revenue	725,000
Thrift Store-Sales Tax	44,950
Contributions	425,000
Capital Campaign Revenue	250,000
Major Gifts	600,000
Special Events	875,000
Investment & Interest	172,000
Other Income	500
Total Income	11,194,258
Personnel	
Salary	5,454,984
Total Salary	5,454,984
Group Medical Insurance	250,461
Life Insurance	6,865
Retirement Plan	70,187
Disability Insurance	5,750
Social Security	360,900
State Unemployment Insurance	38,000
Workers Compensation Insurance	28,000
Total Benefits	760,163
Total Personnel Expenses	6,215,147
Contracted Services	
Audit Expense	43,000
Electronic Data Processing	64,260
Internet Expenses	10,920
Other Professional Fees	666,605
Total Contracted Services	784,785
Sub-Contracted Services	
Sub-Contracted Services	950,000
Total Contracted Services - LN209	950,000
Supplies	
Computer Supplies	5,460
Housekeeping Supplies & Shelter Groceries	236,500
Pet Supplies	2,000
Office Supplies	12,500
Sales Supplies	2,300
Volunteer Supplies	225
Activities & Supplies	25,000
Total Supplies	283,985
Printing, Design & Layout	
Printing, Design, Layout Expenses	31,950
Advertising Expense	20,000
Publication Expense	3,050
Total Printing, Design & Layout	55,000
Telephone	
Telephone Expense	23,870
TV Cable Services	4,764
Total Telephone	28,634
Postage & Delivery	
Postage-Shipping Expense	8,300
Total Postage & Delivery	8,300
Occupancy	
Building & Grounds Maintenance & Rep	182,480
Electricity	105,600
Insurance - Bldg & General Liability	275,000
Water/Utilities	52,964

**Women in Distress of Broward County
2024-2025 Consolidated Budget**

	PROPOSED BUDGET
	FY 2024-2025
Rent-Rental of Space	246,455
Security & Alarm Expense	5,000
Generator Fuel	1,000
Total Occupancy	868,499
Maintenance & Rental Equipment	
Computer Maintenance	146,803
Equipment Rental	30,475
Maintenance & Repair Equipment	46,186
Maintenance of Vehicles	8,200
Total Maintenance & Rental Equipment	231,664
Travel & Related	
Local Transportation & Tolls	3,500
Vehicle Fuel & Related Expenses	8,500
Out of Town Travel & Related Exp	18,163
Hotel, Meal & Incidentals	500
Total Travel & Related	30,663
Conferences & Meetings	
Conference/Meeting External	15,698
Community Relations	4,500
Meetings-WID Sponsored	2,860
Staff Recognition Awards	10,000
Total Conferences & Meetings	33,058
Memberships	
Membership Dues & Fees	7,330
Total Memberships	7,330
Special Events	
Special Events	247,000
Total Special Events	247,000
Participant - Reimbursed	
Participant Emergency Fund	756,645
Total Participant	756,645
Other Expenses	
License, Permits, Fees, Tax	10,000
Accreditation	400
Staff Training	4,000
Donor Cultivation Expense	6,500
Recruitment-Background Screening	50,000
Bank Fees, Discounts & Other Charges	37,500
Interest Expense	40,200
Equipment/Asset Purchase	-
Sales Tax - Thrift Store	44,950
Depreciation Estimate	500,000
Other	-
Total Other	693,550
Total Other (Non -Personnel) Expenses	4,979,112
Total Operating Expenses	11,194,258
Excess (Deficit) after Depreciation	(0)

Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.

Consolidated Financial Statements
and Additional Information
For the Year Ended June 30, 2024

Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women in Distress of Broward County, Inc.
and Women in Distress of Broward County Foundation, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc., which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc. as of June 30, 2024, and the changes in their net assets and their 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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc. 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 the 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.

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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

Auditor's Responsibilities for the Audit of the 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 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 consolidated 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 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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, 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.

Prior Year Summarized Comparative Information

The financial statements of Women in Distress of Broward County, Inc as of June 30, 2023, were audited by other auditors whose report dated December 15, 2023, expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, 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 consolidated 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, Florida Single Audit Act*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The consolidated information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated 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 January 2, 2025 on our consideration of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'s internal control over financial reporting and compliance.



Fort Lauderdale, Florida
January 2, 2025

Women in Distress of Broward County, Inc.
and Women of Distress of Broward County Foundation, Inc.
Consolidated Statement of Financial Position
June 30, 2024
(with comparative totals as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets:		
Cash and cash equivalents	\$ 3,004,753	\$ 3,142,324
Investments	801,365	709,848
Grants receivable	932,230	1,119,559
Advances to providers, net	39,066	318,347
Promises to give, net	195,828	83,450
Prepaid expenses and deposits	71,928	59,895
Inventory	49,584	58,639
Beneficial interest in assets held by Community Foundation of Broward, Inc.	1,039,388	995,045
Property and equipment, net	7,205,782	7,068,945
Right-of-use, assets - operating leases	<u>290,228</u>	<u>282,506</u>
Total assets	\$ <u><u>13,630,152</u></u>	\$ <u><u>13,838,558</u></u>
Liabilities:		
Accounts payable	\$ 416,034	\$ 298,215
Due to funder	92,296	484,410
Accrued liabilities	409,077	349,950
Operating lease liabilities	293,564	288,030
Deferred revenue	50,486	91,175
Refundable advances	111,358	346,714
Mortgage note payable, net of unamortized loan costs	<u>944,766</u>	<u>1,074,471</u>
Total liabilities	<u>2,317,581</u>	<u>2,932,965</u>
Commitments and Contingencies (Note 13)		
Net Assets:		
Without donor restrictions:		
Undesignated	<u>8,995,679</u>	<u>8,848,763</u>
With donor restrictions:		
Purpose and time restrictions	1,286,683	1,026,621
Perpetual in nature	<u>1,030,209</u>	<u>1,030,209</u>
Total with donor restrictions	<u>2,316,892</u>	<u>2,056,830</u>
Total net assets	<u>11,312,571</u>	<u>10,905,593</u>
Total liabilities and net assets	\$ <u><u>13,630,152</u></u>	\$ <u><u>13,838,558</u></u>

See accompanying notes to consolidated financial statements.

Women in Distress of Broward County, Inc.
and Women in Distress of Broward County Foundation, Inc.
Consolidated Statement of Activities
For the Year Ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)

	2024			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Public Support:				
Grants from governmental agencies	\$ 6,837,207	\$ -	\$ 6,837,207	\$ 6,155,289
Grants from corporations and foundations	979,403	28,996	1,008,399	598,658
Contributions from individuals, corporations, and foundations	918,618	199,117	1,117,735	1,004,442
In-kind donations, thrift store	738,963	-	738,963	681,262
Other in-kind donations	139,567	-	139,567	112,215
Special events, net of direct costs of \$208,062 at June 30, 2024 and \$157,546 at June 30, 2023	702,018	-	702,018	456,883
Total public support	10,315,776	228,113	10,543,889	9,008,749
Revenue and Gains:				
Thrift store	738,620	-	738,620	661,059
Investment earnings, net	11,315	187,708	199,023	169,168
Total revenue and gains	749,935	187,708	937,643	830,227
Net Assets Released From Restrictions	155,759	(155,759)	-	-
Total public support, revenue and gains, and net assets released from restrictions	11,221,470	260,062	11,481,532	9,838,976
Expenses:				
Program services:				
Residential	2,321,362	-	2,321,362	2,345,029
Outreach	3,430,053	-	3,430,053	3,150,106
Prevention and education services	987,303	-	987,303	722,244
Thrift store	1,331,198	-	1,331,198	1,131,029
Crisis hotline	954,529	-	954,529	896,242
Injunction for protection project	670,555	-	670,555	719,946
Total program services	9,695,000	-	9,695,000	8,964,596
Supporting services:				
Fundraising	696,872	-	696,872	655,907
Management and general	682,682	-	682,682	643,134
Total supporting services	1,379,554	-	1,379,554	1,299,041
Total expenses	11,074,554	-	11,074,554	10,263,637
Change in net assets	146,916	260,062	406,978	(424,661)
Net Assets, Beginning of Year	8,848,763	2,056,830	10,905,593	11,330,254
Net Assets, End of Year	\$ 8,995,679	\$ 2,316,892	\$ 11,312,571	\$ 10,905,593

See accompanying notes to consolidated financial statements.

**Women in Distress of Broward County, Inc.
and Women in Distress of Broward County Foundation, Inc.
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)**

	Program Services				Supporting Services			2024 Total Expenses	2023 Total Expenses
	Residential	Outreach	Prevention and Education Services	Thrift Store	Crisis Hotline	Injunction for Protection	General Fundraising	Management and General	
Functional Expenses:									
Salaries	\$ 784,583	\$ 1,819,525	\$ 178,958	\$ 248,281	\$ 627,767	\$ 482,773	\$ 381,630	\$ 255,343	\$ 4,513,526
Employee benefits	116,746	270,760	26,629	36,944	93,412	71,837	56,809	37,996	675,433
Total personnel costs	901,329	2,090,385	205,587	285,225	721,179	554,610	438,439	293,339	5,188,959
Other Expenses:									
Awards and giveaways	-	-	-	-	-	-	7,815	-	6,948
Conferences, conventions and meetings	70	6,375	10,292	318	-	55	3,915	20,113	30,188
Contracted services	-	473,640	633,529	-	-	-	-	-	821,653
Contribution to participants	196,170	242,254	-	-	-	775	-	110	550,394
Food and beverage	-	-	-	-	-	-	8,111	-	7,240
Interest expense	20,926	10,134	1,423	-	2,846	-	1,120	7,353	48,983
Membership dues/subscriptions	-	-	60	-	-	1,318	708	12,458	16,541
Occupancy	385,052	142,606	19,937	234,043	10,572	68,537	17,535	58,262	830,784
Other expenses	47,888	43,803	4,269	17,235	1,926	1,687	26,161	12,427	202,544
Postage and shipping	580	1,319	1,679	356	120	100	3,114	1,159	8,928
Printing and publications	-	2	24,532	-	-	670	22,625	3,247	57,833
Professional fees	214,824	140,453	48,491	10,222	120,654	23,026	134,798	130,223	629,452
Provision for bad debt	-	-	-	-	-	-	-	3,695	-
Rental and maintenance of equipment	52,574	26,408	4,311	18,822	58,463	10,346	45,394	25,225	158,979
Supplies	253,044	27,022	5,049	4,386	122	2,523	26,194	4,885	413,139
Telephone and cable	4,052	6,919	282	929	8,230	5,372	252	3,039	34,579
Travel - staff	4,463	3,378	12,671	3,010	34	1,536	928	4,124	24,974
Venue	-	-	-	-	-	-	155,872	-	112,100
Total other expenses	1,179,643	1,124,313	766,525	289,321	202,967	115,945	454,543	286,320	3,965,259
In-Kind Expenses:									
Cost of goods sold	-	-	-	-	-	-	-	-	678,990
Supplies and services	7,871	107,171	-	-	-	-	-	24,525	112,481
Total in-kind expenses	7,871	107,171	-	-	-	-	-	24,525	791,471
Provision for Depreciation	232,519	108,184	15,191	8,634	30,383	-	11,952	78,498	475,494
Total expenses by function	2,321,362	3,430,053	987,303	1,331,198	954,529	670,555	904,934	682,682	10,421,183
Less Expenses Included With Revenues on the Statement of Activities:									
Cost of direct benefit to donors	-	-	-	-	-	-	(208,062)	-	(157,546)
Total expenses included in the expense section on the statement of activities	\$ 2,321,362	\$ 3,430,053	\$ 987,303	\$ 1,331,198	\$ 954,529	\$ 670,555	\$ 696,872	\$ 682,682	\$ 10,263,637

See accompanying notes to consolidated financial statements.

Women in Distress of Broward County, Inc.
and Women in Distress of Broward County Foundation, Inc.
Consolidated Statement of Cash Flows
For the Year Ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 406,978	\$ (424,661)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Provision for depreciation	485,361	475,494
Amortization of loan costs	2,451	2,451
Provision for bad debt	3,695	-
Net realized and unrealized gains on investments	(75,665)	(40,018)
Net change on beneficial interest in assets held by Community Foundation of Broward, Inc.	(96,189)	(93,156)
Amortization of right-of-use assets - operating leases	130,257	124,127
Changes in operating assets and liabilities:		
(Increase) decrease in assets:		
Grants receivable	187,329	81,665
Advances to providers, net	279,281	(222,868)
Promises to give, net	(116,073)	174,083
Prepaid expenses and deposits	(12,033)	(8,484)
Inventory	9,055	(2,272)
Increase (decrease) in liabilities:		
Accounts payable	117,819	225,580
Due to funder	(392,114)	(29,233)
Accrued liabilities	59,127	36,697
Refundable advances	(235,356)	300,799
Deferred revenue	(40,689)	33,925
Lease liabilities	(132,445)	(118,603)
Net cash provided by operating activities	<u>580,789</u>	<u>515,526</u>
Cash Flows From Investing Activities:		
Proceeds from the sale of investments	25,376	218,388
Distributions from beneficial interest in assets held by Community Foundation of Broward, Inc.	51,846	51,680
Purchase of property and equipment	(622,198)	(278,911)
Purchases of investments	(41,228)	(238,672)
Net cash used in investing activities	<u>(586,204)</u>	<u>(247,515)</u>
Cash Flows used in Financing Activities:		
Principal payments on mortgage note payable	(132,156)	(127,019)
Net change in cash and cash equivalents	(137,571)	140,992
Cash and Cash Equivalents, Beginning of Year	<u>3,142,324</u>	<u>3,001,332</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,004,753</u>	<u>\$ 3,142,324</u>

See accompanying notes to consolidated financial statements.

Note 1 - Nature of Organization and Operations

Women in Distress of Broward County, Inc. ("WID") 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. WID is the only State of Florida Certified Domestic Violence Center in Broward County. WID provides a wide array of services which includes emergency shelter, a 24-hour hotline, case management, counseling, child assessment, safety planning and advocacy. WID also provides law enforcement training, professional training, and community education. WID 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, Women in Distress of Broward County Foundation, Inc. ("Foundation"), a nonprofit corporation, was established to support the charitable purposes and programs of WID. Operations are expected to commence in 2025.

In December 2023, WID 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. WID was first accredited in 2002 and has successfully been reaccredited every four years subsequently.

The following are descriptions of the purpose and activities of WID'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: WID 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. WID 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 WID.

Note 1 - Nature of Organization and Operations (continued)

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.

Thrift Store: The purpose is to provide additional revenues to support core operations for WID 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 WID. 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 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 WID'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 WID's crisis hotline for information and as a resource.

Injunction for Protection ("IFP"): WID'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 WID. 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, WID 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 accompanying consolidated financial statements of WID and the Foundation have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Principles of consolidation: The consolidated financial statements include the accounts of WID and the Foundation (collectively referred to hereafter as the "Organization"). All significant intercompany balances or transactions have been eliminated in consolidation.

Note 2 - Summary of Significant Accounting Policies (continued)

Basis of presentation: The consolidated financial statement presentation follows U.S. GAAP which requires the Organization 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.

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 consolidated 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 consolidated statement 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 "CFB") 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 with funds received from a donor which were then transferred to the CFB and the Organization 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 consolidated statement of activities. Purchases and sales are recorded on a trade-date basis.

Note 2 - Summary of Significant Accounting Policies (continued)

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, 2024 and 2023, 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 that are 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 consolidated 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, 2024 and 2023. The Organization uses the allowance method to determine the estimated unconditional promises to give that are doubtful of collection. The allowance is based on historical experience, assessment of economic conditions, and review of subsequent collections. As of June 30, 2024 and 2023 no allowance was recorded.

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 which approximate the effective interest rate method. In accordance with U.S. GAAP, the Organization has presented its loan costs in the consolidated statement of financial position as a direct deduction from the note balance.

Note 2 - Summary of Significant Accounting Policies (continued)

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 consolidated financial statements in the accrued liabilities balance.

Revenue, revenue recognition, refundable advances and deferred revenue: 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. 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 consolidated 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 consolidated statement of activities. The consolidated 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 consolidated 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 consolidated 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.

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 Service as a nonprofit organization under Internal Revenue Code Section 501(c)(3) and as such, is only subject to federal income taxes on unrelated business income. Management has evaluated the unrelated business income tax implications and believe that the effects, if any, are immaterial to the Organization's consolidated financial statements during the years ended June 30, 2024 and 2023. Accordingly, no provision has been made for income taxes in the accompanying consolidated financial statements.

Comparative information: The consolidated 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 consolidated financial statements for the year ended, from which the summarized information was derived.

Use of estimates: The preparation of consolidated 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 consolidated 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. At June 30, 2024 and 2023, the Organization's cash balances exceed federally insured limits by approximately \$1,729,000 and \$1,885,000, respectively. 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 CFB are managed by a third-party trustee according to its directives.

The concentration of 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. 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 \$4,464,000 or 38% and \$3,229,600 or 33% of total public support, revenue and gains for the years ended June 30, 2024 and 2023, respectively. In addition, 90% of the Organization's total grant receivables at June 30, 2024 and 2023 are due from three and two grantor agencies, respectively.

Reclassifications: Prior period financial statement amounts have been reclassified to conform to current period presentation. Total net assets and change in net assets are unchanged due to these reclassifications.

Date of management review: Subsequent events have been evaluated through January 2, 2025, which is the date the consolidated financial statements were issued.

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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 consolidated statement of financial position date, comprise the following:

Financial Assets:	
Cash and cash equivalents	\$ 3,004,753
Investments	801,365
Grants receivable	932,230
Advances to providers, net	39,066
Promises to give, net	195,828
Beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>1,039,388</u>
Financial assets, at year-end	<u>6,012,630</u>
Less, those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Purpose and time restrictions by donor	(1,286,683)
Add back: promises to give without donor restrictions available within one year	105,367
Perpetual restrictions by donor	(1,030,209)
Add back: estimated distribution from beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>52,000</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,853,105</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 an available line of credit (Note 11).

Note 4 - Investments

Fair value measurements: In accordance with U.S. GAAP, 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.)

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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, 2024 as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Exchange-traded funds	\$ 785,413	\$ 785,413	\$ -	\$ -
Beneficial interest in assets held by the Community Foundation of Broward	<u>1,039,388</u>	<u>-</u>	<u>-</u>	<u>1,039,388</u>
	<u>1,824,801</u>	<u>\$ 785,413</u>	<u>\$ -</u>	<u>\$ 1,039,388</u>
Cash (at cost)	<u>15,952</u>			
	<u>\$ 1,840,753</u>			

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>
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>1,691,600</u>	<u>\$ 696,555</u>	<u>\$ -</u>	<u>\$ 995,045</u>
Cash (at cost)	<u>13,293</u>			
	<u>\$ 1,704,893</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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 995,045	\$ 953,569
Change in value	96,189	93,156
Distributions	<u>(51,846)</u>	<u>(51,680)</u>
Balance, end of year	<u>\$ 1,039,388</u>	<u>\$ 995,045</u>

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Note 5 - Promises to Give

At June 30, 2024 and 2023, unconditional promises to give consisted of the following:

	<u>2024</u>	<u>2023</u>
Receivable in less than one year	\$ 105,367	\$ 58,527
Receivable in one to five years	<u>101,200</u>	<u>31,800</u>
Total promises to give	206,567	90,327
Less allowance for doubtful promises to give	(4,167)	(4,167)
Present value discount	<u>(6,572)</u>	<u>(2,710)</u>
	\$ <u><u>195,828</u></u>	\$ <u><u>83,450</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, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Building and improvements	\$ 9,060,795	\$ 8,660,548
Furniture and equipment	2,276,843	2,116,042
Vehicles	<u>230,060</u>	<u>178,060</u>
	11,567,698	10,954,650
Less: accumulated depreciation	<u>(5,609,945)</u>	<u>(5,124,584)</u>
	5,957,753	5,830,066
Land	1,224,429	1,224,429
Construction in progress	<u>23,600</u>	<u>14,450</u>
Property and equipment, net	\$ <u><u>7,205,782</u></u>	\$ <u><u>7,068,945</u></u>

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Note 7 - Thrift Store

Net Thrift Store proceeds provided by its daily operations were approximately \$146,000 and \$211,000 for the years ended June 30, 2024 and 2023, respectively. Items given to participants were valued at approximately \$9,000 and \$18,000 for the years ended June 30, 2024 and 2023, 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 consolidated statement of functional expenses.

	<u>2024</u>	<u>2023</u>
Thrift Store revenue (including donated items)	\$ 1,477,583	\$ 1,342,321
Expenses (including costs of goods sold)	<u>(1,331,198)</u>	<u>(1,131,029)</u>
Net proceeds provided by Thrift Store operations	\$ <u>146,385</u>	\$ <u>211,292</u>

The Thrift Store cost of goods sold presented in the consolidated statement of functional expenses includes the following components:

	<u>2024</u>	<u>2023</u>
Thrift Store revenues	\$ 738,620	\$ 661,059
Thrift Store items given to program participants	<u>9,398</u>	<u>17,931</u>
Thrift Store cost of goods sold	\$ <u>748,018</u>	\$ <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 enhance nonfinancial assets or require specialized skills are reflected in the consolidated financial statements. These donations are recorded and reflected in the accompanying consolidated financial statements at estimated fair value as "in-kind donations, thrift store" and "other in-kind donations" in the consolidated statement of activities for the years ended June 30, as follows:

	<u>2024</u>	<u>2023</u>
Donated goods and other services	\$ 773,183	\$ 728,189
Professional services	<u>105,347</u>	<u>65,288</u>
Total	\$ <u>878,530</u>	\$ <u>793,477</u>

Donated goods consist primarily of donated inventory for the Thrift Store, which is valued at fair market value as determined by the price at which the item can be sold. Contributed professional services are reported using current rates for similar services.

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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>2024</u>	<u>2023</u>
Subject to expenditure for specified purpose:		
Pet shelter	\$ 165,968	\$ 146,361
Direct services and supplies	<u>114,342</u>	<u>122,126</u>
	<u>280,310</u>	<u>268,487</u>
Subject to passage of time:		
Promises to give, not restricted by donors, but unavailable for expenditure until due	<u>195,827</u>	<u>83,450</u>
	<u>476,137</u>	<u>351,937</u>
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
Pet shelter	648,326	574,324
Held at the Community Foundation - General operations	127,400	83,056
Educational advancement	<u>34,820</u>	<u>17,304</u>
	<u>810,546</u>	<u>674,684</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>1,840,755</u>	<u>1,704,893</u>
Total	\$ <u>2,316,892</u>	\$ <u>2,056,830</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 ended June 30:

	<u>2024</u>	<u>2023</u>
Expiration of time restrictions	\$ 42,623	\$ 176,584
Satisfaction of purpose and time restrictions:		
Pet shelter	15,543	29,447
Direct services and supplies	45,747	147,641
General operations	<u>51,846</u>	<u>51,680</u>
Total	\$ <u>155,759</u>	\$ <u>405,352</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 CFB. As of June 30, 2024 and 2023, the total fair value of the endowment funds which are held and controlled by the CFB amounted to \$1,526,470 and \$1,461,142, respectively. The funds are invested in a broadly diversified portfolio. Each year, as determined by the CFB's Board of Trustees, the CFB 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 CFB from one of its directors, as required by the gift agreement. As of June 30, 2024 and 2023, the fair value of the endowment fund amounted to \$1,039,389 and \$995,045, respectively. According to U.S. GAAP, 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 accompanying consolidated 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, 2024 and 2023, the fair value of the endowment fund at the CFB amounted to \$487,081 and \$466,097, respectively. Distributions from this Fund will only be made with the approval and authorization of the Board of Trustees of the CFB and the funds are the property of the CFB. 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, 2024 and 2023, 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, 2024 and 2023, the fair value of the endowment fund amounted to \$153,040 and \$135,524, 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, 2024 and 2023, the fair value of the endowment fund amounted to \$648,325 and \$574,323, 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 prescribed 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, 2024 and 2023.

The changes in endowment net assets for the year ended June 30, 2024, are as follows:

	With Donor Restrictions		
	Net Earnings	Endowment Corpus	Total
Beginning Balance	\$ 174,683	\$ 1,530,209	\$ 1,704,892
Interest and dividends	19,794	-	19,794
Net realized and unrealized gains (losses) on investments	182,069	-	182,069
Investment fees	(14,155)	-	(14,155)
Distributions	(51,846)	-	(51,846)
	<u>\$ 310,545</u>	<u>\$ 1,530,209</u>	<u>\$ 1,840,754</u>

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June 30, 2024
(with comparative totals as of June 30, 2023)

Note 10 - Endowment Funds (continued)

The changes in endowment net assets for the year ended June 30, 2023 are as follows:

	With Donor Restrictions		
	Net	Endowment	Total
	Earnings	Corpus	
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)
Ending Balance	\$ <u>174,683</u>	\$ <u>1,530,209</u>	\$ <u>1,704,892</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 2025. The line carries a variable rate of interest, payable monthly at the lender's prime rate (8.50% at June 30, 2024). There were no outstanding balances for the years ended June 30, 2024 and 2023. No interest expense was incurred during 2024 and 2023. 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, 2024, 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.

Loan costs, net of accumulated amortization, totaled approximately \$0 and \$2,450 as of June 30, 2024 and 2023, respectively. Amortized interest expense for the years ended June 30, 2024 and 2023 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, 2024, the Organization was in compliance with the minimum debt service coverage.

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Notes to Consolidated Financial Statements
June 30, 2024
(with comparative totals as of June 30, 2023)

Note 12 - Mortgage Note Payable (continued)

Future mortgage principal payments, not including unamortized loan costs, are approximately as follows:

Year Ending June 30,	Amount
2025	\$ 137,700
2026	\$ 143,400
2027	\$ 149,300
2028	\$ 155,500
2029	\$ 161,900
2030	\$ 196,900

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 2027. The lease calls for monthly payments of approximately \$3,900. The right-of-use assets and corresponding liabilities associated with future lease payments at June 30, 2024 and 2023 are approximately as follows:

	2024	2023
Right-of-use assets	\$ 290,200	\$ 282,500
Lease liabilities	\$ 293,600	\$ 288,000
Weighted Average:		
Discount rate	4.62%	4.50%
Remaining lease term (years)	2.16	2.42

Lease costs under these leases, including certain allocable costs, totaled approximately \$227,300 and \$218,000 for the years ended June 30, 2024 and 2023, respectively.

Approximate future maturities of operating lease liabilities as of June 30, 2024 and 2023 are as follows:

Year Ending June 30,	Amount
2025	\$ 148,300
2026	117,000
2027	43,100
	<u>308,400</u>
Less: Present value discount	<u>(14,800)</u>
	<u>\$ 293,600</u>

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, 2024 and 2023, the liability for accumulated vacation leave benefits amounted to approximately \$170,000 and \$146,000, respectively, and was included in accrued liabilities on the consolidated statement 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, 2024 and 2023, the Organization contributed approximately \$72,000 and \$62,000, 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 \$240,000 and \$233,000 to the Plan in 2024 and 2023, respectively.

Note 15 - Supplemental Cash Flow Information

Supplemental disclosure for cash flow information:

	<u>2024</u>	<u>2023</u>
Cash paid during the year for -		
Interest	\$ <u>41,351</u>	\$ <u>45,776</u>
Noncash investing and financing activities -		
Noncash additions to right-of-use		
asset and operating lease liability	\$ <u>137,979</u>	\$ <u>406,633</u>

Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2024

Federal Grantor/State Agency/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing/CSFA Number	Pass-through Entity Identifying Number	Total Federal/State Expenditures	State Matching Expenditures (1)	Provided 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	93.558	LN252	\$ 450,729	\$ -	\$ -
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	LN252	654,500	120,800	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services - American Rescue Plan	93.671	LN252	291,911	-	-
		93.671 Total	946,411	120,800	-
Total U.S. Department Health and Human Services			1,397,140	120,800	-
U.S. Department of Justice - Passed through State of Florida, Office of the Attorney General - Crime Victim Assistance	16.575	VE921	436,423	-	-
Crime Victim Assistance	16.575	VG102	863,639	-	-
		16.575 Total	1,300,062	-	-
Total U.S. Department of Justice			1,300,062	-	-
U.S. Department of Housing and Urban Development - Passed through Broward County - Emergency Solutions Grant Program	14.231	Unknown	249,095	-	-
Community Development Block Grant Cluster Community Development Block Grants/Entitlement Grants	14.218	Unknown	121,683	-	-
Total U.S. Department of Housing and Urban Development			370,778	-	-
Total expenditures of federal awards			\$ 3,067,980	\$ 120,800	\$ -

See notes to schedule of expenditures of federal awards and state financial assistance.

Women in Distress of Broward County, Inc.
Women in Distress of Broward County Foundation, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
(continued)
For the Year Ended June 30, 2024

Federal Grantor/State Agency/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing/CSFA Number	Pass-through Entity Identifying Number	Total Federal/State Expenditures	State Matching Expenditures (1)	Provided to Subrecipients
State Financial Assistance:					
Florida Department of Children and Families - Child Abuse Domestic Violence Training	60.139	N/A	\$ 136,416	\$ -	\$ -
Domestic Violence Program	60.134	N/A	2,930,257	153,596	1,107,169
Total expenditures of state financial assistance			3,066,673	153,596	1,107,169
Total expenditures of federal awards and state financial assistance			\$ 6,134,653	\$ 274,396	\$ 1,107,169

(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 grant activity of all federal awards and state financial assistance of Women in Distress of Broward County, Inc. (the "Organization") for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the 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, Florida Single Audit Act*. Therefore, some amounts presented in the Schedule may differ from amounts presented in or used in the preparation of the consolidated 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 Auditor General, Florida Single Audit Act*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The Organization did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**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. and
Women in Distress of Broward County Foundation, 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 consolidated financial statements of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc., which comprise the statement of financial position as of June 30, 2024, and the 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 January 2, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'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.

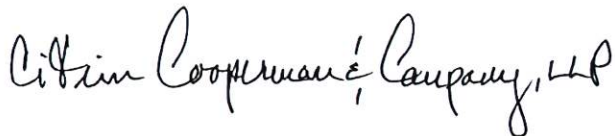
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'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 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 Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fort Lauderdale, Florida
January 2, 2025

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

To the Board of Directors
Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, 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. and Women in Distress of Broward County Foundation, Inc.'s (the "Organization") compliance with the types of compliance requirements identified as subject to the 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, 2024. 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, 2024.

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 Auditor General, Florida Single Audit Act*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General, Florida Single Audit Act*, 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 controls 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.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

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, Florida Single Audit Act*, 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 Chapter 10.650, *Rules of the Auditor General, Florida Single Audit Act*, 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, Florida Single Audit Act*, 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 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.

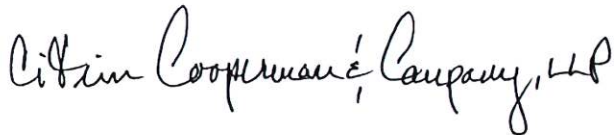
"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

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, *Rules of the Auditor General, Florida Single Audit Act*. Accordingly, this report is not suitable for any other purpose.



Fort Lauderdale, Florida
January 2, 2025

Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

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

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 Auditor General*,
Florida Single Audit Act ?

_____ yes X no

Identification of major federal program and state projects:

<u>Assistance Listing Number</u>	<u>Federal Program (s)</u>
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services

<u>CSFA No.</u>	<u>State Project(s)</u>
60.134	Domestic Violence Program

Dollar threshold used to distinguish between Type A
and Type B programs/projects:

\$ 750,000 for federal programs
and 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.

January 2, 2025

To the Board of Directors
Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.

We have audited the financial statements of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc. (collectively, the "Organization") for the year ended June 30, 2024, and have issued our reports thereon dated January 2, 2025. 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 Auditor General, Florida Single Audit Act*, 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 May 23, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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. The Organization adopted the amendments in FASB Accounting Standards Update ("ASU") 2016-13, Financial Instruments - Credit Losses (Topic 326): *Measurements of Credit Losses on Financial Instruments* in 2023. The new accounting standard has been applied based on the transition guidance included in FASB ASU 2016-13, which did not have a material impact on the Organization's reported financial results or disclosures. 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 consolidated financial statements in the proper period.

Accounting estimates are an integral part of the consolidated 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 consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- In the preparation of the Consolidated Statement of Functional Expenses, management applied as allocation methodology of indirect expenditures derived from various assumptions (estimates) based on the current operating conditions of the Organization. This allocation methodology may be subject to change in future periods.

The consolidated financial statement disclosures are neutral, consistent, and clear.

Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.
January 2, 2025
Page 2

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. 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 consolidated financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements, or the auditor's reports. 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 letters dated January 2, 2025.

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 consolidated 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.

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Women in Distress of Broward County, Inc. and
Women in Distress of Broward County Foundation, Inc.
January 2, 2025
Page 3

Other Matters

With respect to the supplementary information accompanying the consolidated 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 consolidated financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves.

Management has confirmed to us that the final version of the annual report will be provided to us as soon as available, and prior to its issuance. We will read it and consider whether material inconsistencies exist, on selected amounts or items, between the annual report and the Organization's audited consolidated financial statements. We are not responsible for omitted information or for the completeness of the information.

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 the Board of Directors, and management of Women in Distress of Broward County, Inc. and Women in Distress of Broward County Foundation, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



CITRIN COOPERMAN & COMPANY, LLP



Board of Directors Directory

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

	TITLE	CONTACT	INVOLVEMENT
EXECUTIVE COMMITTEE			
Amanda Pires Bank United Commercial Banking Team Lead Fort Lauderdale, FL 33301 Mailing: 8440 NW 33 rd Street Pembroke Pines FL, 33024	Chair	Phone: 704-293-4187 Email: amandabpires2012@gmail.com	Executive Committee BOT Liaison Governance, Chair
Angela Kelsey c/o The Kelsey Group 1812 SW 31st Avenue Pembroke Park, FL. 33009	First Chair	Phone: 954-444-2156 akelsey@thekelseygroup.com	Executive Committee Governance
Phyllis Thomas Thomas Family Foundation Post Office Box 30580 Fort Lauderdale, FL. 33303	Second Chair	Phone: 954-524-3934 Fax: 954-524-3835 Cell: 954-459-1270 Email: thoffices@gmail.com	Resource Dev. Audit Finance Investment
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
Paul Leikert 1535 SW 6 th Terrace Boca Raton, Florida 33486	Secretary	Phone: 954-415-7289 Email: PmLKrL@aol.com	Executive Committee Resource Dev. Audit, Chair
Sean Riley Vice President–Wealth Management Private Wealth Advisor UBS Financial Services, Inc. 401 East Las Olas Blvd - Suite 2300 Fort Lauderdale, FL 33301	Past Chair	Cell: 954-295-0401 Email: sriley14@gmail.com	Executive Committee Strategic Planning 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, 7/2024, 11/2024, 2/2025

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
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
Justin Gromley Verna & Gromley Wealth Management UBS Financial Services, Inc. Senior Vice President – Wealth Management 401 E. Las Olas Blvd. – Suite 2300 Fort Lauderdale, FL 33301	Member	Phone: 954-468-2217 Fax: 1- 855-640-5759 Email: justin.gromley@ubs.com	Resource Dev.
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@jmagroup.com Michele Seeterlin: 954-963-3170 Michele.seeterlin@jmagroup.com	Resource Dev. Audit Governance Investment
Michelle Kerr Philanthropist	Member		Resource Dev.
Stephanie La Manna ACON – Administration Nova Southeastern University Davie, Florida	Member	Phone: 561-805-2262 Email: slamanna@nova.edu	Resource Dev.
Carla P. Lowry, Esq. Lowry at Law, P.A 100 Southeast 6th Street Fort Lauderdale, Florida 33301	Member	Phone: 954-527-8885 Email: Carla@lowryatlaw.com	Resource Dev.
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.

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, 7/2024, 11/2024, 2/2025

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

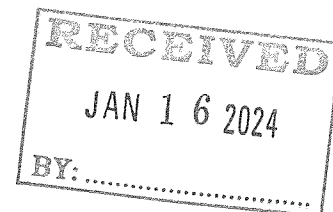
Carmen Ramirez, MD	Member	Email: carmenramirezmd@yahoo.com	Resource Dev.
Marla Schaefer Sarabi Family Office 1500 S. Ocean Blvd. – Apt. 903 Boca Raton, Fl. 33432	Member	Work: 561-620-3233 Cell: 347-804-4363 Email: marla.schaefer@yahoo.com	TS Consultant Governance Strategic Planning Finance
Dana Somerstein, Esq. Partner Greenspoon Marder LLP 200 E. Broward Blvd., Suite 1500, Ft. Lauderdale, FL 33301	Member	Email: dana.somerstein@gmlaw.com Phone: 954-260-4910	Resource Dev

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



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 LIR 4168C 0

59-1592524 000000 00

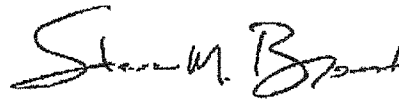
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WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

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

Thank you for your cooperation.

Sincerely yours,

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

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

14067

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



*****2524

INTERNAL REVENUE SERVICE
Kansas City Service Center
Kansas City MO 64999



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



*****2524

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102



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



CITRIN COOPERMAN ADVISORS LLC
6550 N. FEDERAL HIGHWAY, 4TH FLOOR
FT. LAUDERDALE, FL 33308

WOMEN IN DISTRESS OF BROWARD COUNTY, INC
P.O. BOX 50187
LIGHTHOUSE POINT, FL 33074

|||||

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CLIENT'S COPY

Women in Distress of Broward County, Inc
P.O. Box 50187
Lighthouse Point, FL 33074
Attention: Linda L. Parker, Ph.D, President/CEO

Dear Linda:

Enclosed are the original and one copy of the 2023 Exempt Organization return, as follows...

2023 Form 990

A copy of the Organization's tax returns, e-filing authorizations and estimated tax vouchers, if applicable, are being provided to you via SafeSend to ensure proper protection of your personal information. Please download all enclosures and save them to your computer or print them for future reference. Your tax returns will be available in the SafeSend portal for 12 months from the date of the receipt. If applicable, your package will include paper copies of tax returns required to be mailed directly by you to a taxing jurisdiction. Please follow the instructions provided for each return.

These returns were prepared from the information furnished by you. Please review them before filing to ensure there are no omissions or misstatements of material facts.

Please be sure to e-sign and return the e-filing authorization forms to us via SafeSend to ensure timely processing.

We sincerely appreciate the opportunity to serve the Organization. Please contact us if you have any questions concerning the tax return.

Sincerely,

Tyler Johnson

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2024

Prepared For:

Women in Distress of Broward County, Inc
P.O. Box 50187
Lighthouse Point, FL 33074

Prepared By:

Citrin Cooperman Advisors LLC
6550 N. Federal Highway, 4th Floor
Ft. Lauderdale, FL 33308

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE in SafeSend to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by May 15, 2025.

Form **990****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.**2023**Open to Public
Inspection**A** For the 2023 calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024****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 \$**11,455,395.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.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) 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 2023 (Part V, line 2a) 5 153
	6	Total number of volunteers (estimate if necessary) 6 220
	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) 8,439,118.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) -2,202.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 439,219.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 8,876,135.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 560,394.
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) 5,188,959.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 696,872.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 3,722,813.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 9,472,166.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 -596,031.
	20	Total assets (Part X, line 16) 13,838,558.
	21	Total liabilities (Part X, line 26) 2,932,965.
	22	Net assets or fund balances. Subtract line 21 from line 20 10,905,593.

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				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	TYLER JOHNSON	TYLER JOHNSON	03/13/25		P01959117
Firm's name	Firm's EIN		Phone no.		
	CITRIN COOPERMAN ADVISORS LLC	87-2525370	954-771-0896		
Firm's address 6550 N. FEDERAL HIGHWAY, 4TH FLOOR FT. LAUDERDALE, FL 33308					

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

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

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 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 \$ 3,322,882. including grants of \$ 242,254.) (Revenue \$)
 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.

4b (Code:) (Expenses \$ 2,313,491. including grants of \$ 196,170.) (Revenue \$)
 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.

4c (Code:) (Expenses \$ 987,303. including grants of \$) (Revenue \$)
 PREVENTION AND EDUCATION SERVICES - WID 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. WID 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 WID.

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

4d Other program services (Describe on Schedule O.)(Expenses \$ 2,208,374. including grants of \$ 885.) (Revenue \$)**4e** Total program service expenses 8,832,050.Form **990** (2023)

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7	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>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	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>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d 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>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f 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>	12a	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>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18 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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	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>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	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>	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 115	
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 153		
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 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	
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	

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.	19			
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.)

	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
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, 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 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 PRESIDENT/CEO	40.00			X				182,030.	0.	19,447.
(2) JEFFREY METCALF CHIEF DEVELOPMENT OFFICER	40.00			X				130,442.	0.	20,165.
(3) SHENA KITT COO	40.00			X				99,094.	0.	9,929.
(4) VANESSA BONGIORNO CFO	40.00			X				93,882.	0.	10,570.
(5) SEAN RILEY BOARD CHAIR	1.00	X		X				0.	0.	0.
(6) AMANDA PIRES FIRST CHAIR	1.00	X		X				0.	0.	0.
(7) ANGELA KELSEY SECOND CHAIR	1.00	X		X				0.	0.	0.
(8) DREW SAITO TREASURER	1.00	X		X				0.	0.	0.
(9) CARLA P. LOWRY, ESQ. SECRETARY	1.00	X						0.	0.	0.
(10) PAUL LEIKERT DIRECTOR	1.00	X						0.	0.	0.
(11) MARILYN C. CAMEROTA DIRECTOR	1.00	X						0.	0.	0.
(12) JULISSA MERETTE, BS, MAA DIRECTOR	1.00	X						0.	0.	0.
(13) MARLA SCHAEFER DIRECTOR	1.00	X						0.	0.	0.
(14) PHYLLIS THOMAS DIRECTOR	1.00	X						0.	0.	0.
(15) JILL A. WALLACE-ROSS, D.O. DIRECTOR	1.00	X						0.	0.	0.
(16) STEPHANIE J. COKER DIRECTOR	1.00	X						0.	0.	0.
(17) BEATRIZ "BJ" PRILLAMAN 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) MONA L. BENTZ DIRECTOR	1.00	X						0.	0.	0.
(19) JUSTIN GROMLEY DIRECTOR	1.00	X						0.	0.	0.
(20) MARIA K GUTTUSO DIRECTOR	1.00	X						0.	0.	0.
(21) LINDA GARRETT DIRECTOR	1.00	X						0.	0.	0.
(22) CECILE LEROUX DIRECTOR	1.00	X						0.	0.	0.
(23) MICHELLE CLAVEROL DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								505,448.	0.	60,111.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								505,448.	0.	60,111.

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

- 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
BRIGHT LIGHT SECURITY SERVICES LLC, 3600 S STATE RD 7 SUITE 260, MIRAMAR, FL 33023	SECURITY	234,905.

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

1

Form 990 (2023)

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	7,576,170.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,126,134.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 738,963.				
	h Total. Add lines 1a-1f						
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)			79,015.			79,015.
	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				
	b Less: cost or other basis and sales expenses	7b	25,376. 16,356.				
	c Gain or (loss)	7c	9,020.				
	d Net gain or (loss)		9,020.				
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a	910,080.				
	b Less: direct expenses	8b	208,062.				
	c Net income or (loss) from fundraising events			702,018.			702,018.
	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	738,620.					
b Less: cost of goods sold	10b	748,018.					
c Net income or (loss) from sales of inventory							-9,398.
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			10,482,959.	-9,398.	0.	790,053.	

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	439,309.	439,309.		
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	514,399.	445,836.	27,485.	41,078.
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	4,264,561.	3,696,151.	227,858.	340,552.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	72,005.	62,406.	3,847.	5,752.
9 Other employee benefits	269,048.	233,180.	14,375.	21,493.
10 Payroll taxes	370,080.	320,743.	19,773.	29,564.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	50,763.	35,297.	8,243.	7,223.
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.)	751,251.	522,372.	121,981.	106,898.
12 Advertising and promotion				
13 Office expenses	92,273.	55,142.	11,140.	25,991.
14 Information technology				
15 Royalties				
16 Occupancy	936,545.	860,747.	58,262.	17,536.
17 Travel	30,144.	25,092.	4,124.	928.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	41,138.	17,110.	20,113.	3,915.
20 Interest	43,802.	35,329.	7,353.	1,120.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	485,361.	394,911.	78,498.	11,952.
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 SUBCONTRACTORS	1,107,169.	1,107,169.		
b PROGRAM SUPPLIES	307,638.	292,146.	4,885.	10,607.
c RENTAL AND MAINTENANCE	241,543.	170,924.	25,225.	45,394.
d OTHER EXPENSES	155,396.	116,808.	12,427.	26,161.
e All other expenses	14,544.	1,378.	12,458.	708.
25 Total functional expenses. Add lines 1 through 24e	10,186,969.	8,832,050.	658,047.	696,872.
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	1,988,155.	1	1,959,512.
	2 Savings and temporary cash investments	1,154,169.	2	1,045,241.
	3 Pledges and grants receivable, net	1,203,009.	3	1,128,058.
	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	58,639.	8	49,584.
	9 Prepaid expenses and deferred charges	59,895.	9	71,928.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,815,727.		
	b Less: accumulated depreciation	10b 5,609,945.		
	11 Investments - publicly traded securities	709,848.	11	801,365.
	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	1,595,898.	15	1,368,682.
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,838,558.	16	13,630,152.	
Liabilities	17 Accounts payable and accrued expenses	648,165.	17	825,111.
	18 Grants payable		18	
	19 Deferred revenue	437,889.	19	161,844.
	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	1,074,471.	23	944,766.
	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	772,440.	25	385,860.
	26 Total liabilities. Add lines 17 through 25	2,932,965.	26	2,317,581.
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	8,848,763.	27	8,995,679.
	28 Net assets with donor restrictions	2,056,830.	28	2,316,892.
	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	10,905,593.	32	11,312,571.
	33 Total liabilities and net assets/fund balances	13,838,558.	33	13,630,152.

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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	10,482,959.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,186,969.
3	Revenue less expenses. Subtract line 2 from line 1	3	295,990.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,905,593.
5	Net unrealized gains (losses) on investments	5	110,988.
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	11,312,571.

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 (2023)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

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). _____

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7346309.	8238677.	7540510.	8439118.	9702304.	41266918.
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	7346309.	8238677.	7540510.	8439118.	9702304.	41266918.
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)						1156414.
6 Public support. Subtract line 5 from line 4.						40110504.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	7346309.	8238677.	7540510.	8439118.	9702304.	41266918.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	909.	8,794.	16,513.	35,995.	79,015.	141,226.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	6,331.	48,682.	462,017.	456,883.	702,018.	1675931.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	6,443.	38,459.	54.	267.		45,223.
11 Total support. Add lines 7 through 10						43129298.
12 Gross receipts from related activities, etc. (see instructions)					12	2,967,149.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	93.00 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	94.07 %
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
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.		
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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	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.		
2a		
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.		
2b		
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 .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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).		

Schedule A (Form 990) 2023

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 - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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**

2019 AMOUNT: \$ 6,443.

2020 AMOUNT: \$ 38,459.

2021 AMOUNT: \$ 54.

2022 AMOUNT: \$ 267.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

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).

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

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
WOMEN IN DISTRESS OF BROWARD COUNTY, INC	59-1592524

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 CHILDREN AND FAMILIES 2415 NORTH MONROE STREET SUITE 400 TALLAHASSEE, FL 32303	\$ 3,227,356.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	DEPT OF JUSTICE - VOCA (VICTIMS OF CRIME ACT) STATE OF FL PL-01 THE CAPITOL TALLAHASSEE, FL 32399	\$ 1,300,062.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	BROWARD COUNTY 115 S ANDREWS AVE #421 FT LAUDERDALE, FL 33301	\$ 784,182.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	THE JIM MORAN FOUNDATION 100 JIM MORAN BLVD DEERFIELD BEACH, FL 33442	\$ 300,000.	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

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

Employer identification number

WOMEN IN DISTRESS OF BROWARD COUNTY, INC**59-1592524****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

2023

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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d 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) 2023

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 in 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	2,170,989.	2,049,555.	2,479,666.	1,368,666.	1,437,783.
b Contributions				679,973.	12,294.
c Net investment earnings, gains, and losses	222,847.	183,968.	-367,838.	515,238.	-164.
d Grants or scholarships	51,846.	51,680.	49,717.	70,479.	70,662.
e Other expenditures for facilities and programs					
f Administrative expenses	14,155.	10,854.	12,556.	13,732.	10,586.
g End of year balance	2,327,835.	2,170,989.	2,049,555.	2,479,666.	1,368,666.

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

- a** Board designated or quasi-endowment 50.2710 %
b Permanent endowment 49.7290 %
c Term endowment _____ %

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

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

- (i)** Unrelated organizations? _____
(ii) Related organizations? _____

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,224,429.		1,224,429.
b Buildings		8,874,041.	3,711,188.	5,162,853.
c Leasehold improvements		186,754.	36,193.	150,561.
d Equipment		2,506,903.	1,862,564.	644,339.
e Other		23,600.		23,600.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				7,205,782.

Schedule D (Form 990) 2023

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, line 12, col. (B))		

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, line 13, col. (B))		

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	1,039,388.
(2) ADVANCES TO PROVIDERS	39,066.
(3) RIGHT OF USE ASSET - OPERATING LEASE	290,228.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,368,682.

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO FUNDER	92,296.
(3) LEASE LIABILITIES	293,564.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	385,860.

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) 2023

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	
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	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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

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

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

Part XIII Supplemental Information

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

PART V, LINE 4:

INCOME FROM FUNDS IS DISTRIBUTED TO THE ORGANIZATION FOR PROGRAM SERVICE EXPENSES

PART X, LINE 2:

THE ORGANIZATION IS REGISTERED WITH THE INTERNAL REVENUE SERVICE AS A NONPROFIT ORGANIZATION UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND AS SUCH, IS ONLY SUBJECT TO FEDERAL INCOME TAXES ON UNRELATED BUSINESS INCOME. MANAGEMENT HAS EVALUATED THE UNRELATED BUSINESS INCOME TAX IMPLICATIONS AND BELIEVE THAT THE EFFECTS, IF ANY, ARE IMMATERIAL TO THE ORGANIZATION'S CONSOLIDATED FINANCIAL STATEMENTS DURING THE YEARS ENDED JUNE 30, 2024 AND 2023. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME

TAXES IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS.

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

2023

Open to Public Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

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

2 a 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			
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 (add col. (a) through col. (c))
		STARFISH LUNCHEON	ANNUAL GOLF TOURNAMENT	4	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	396,440.	314,630.	199,010.	910,080.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	396,440.	314,630.	199,010.	910,080.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	61,413.	69,980.	76,669.	208,062.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				208,062.
	11 Net income summary. Subtract line 10 from line 3, column (d)				702,018.

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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[illegible]

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

2023

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

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

Schedule I (Form 990) 2023

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	0	284,979.	0.		
HOUSING INCIDENTALS	0	106,019.	0.		
HOTEL STAYS AND STORAGE	0	23,658.	0.		
TRANSPORTATION	0	20,629.	0.		
CHILDCARE	0	4,024.	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

2023

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		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2023

Part III	Supplemental Information
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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 blank 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 M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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.

OMB No. 1545-0047

2023

Open to Public
Inspection

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		748,018.	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 (.....)				
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
33		

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

Schedule M (Form 990) 2023

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

2023

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 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

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.

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

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 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 WID'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

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization	WOMEN IN DISTRESS OF BROWARD COUNTY, INC	Employer identification number	59-1592524
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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 WID'S CRISIS HOTLINE FOR INFORMATION AND AS A RESOURCE.

EXPENSES \$ 954,529. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

INJUNCTION FOR PROTECTION ("IFP") - WID'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 WID. 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, WID 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.

EXPENSES \$ 670,555. INCLUDING GRANTS OF \$ 775. REVENUE \$ 0.

THRIFT STORE - THE PURPOSE IS TO PROVIDE ADDITIONAL REVENUES TO SUPPORT CORE OPERATIONS FOR WID AND PROVIDE CLOTHING AND HOUSEHOLD ITEMS TO

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

PROGRAM PARTICIPANTS. DONATED GOODS AND MERCHANDISE ARE SOLD TO THE
PUBLIC AND PROCEEDS ARE USED IN THE DAILY OPERATION OF WID. PROGRAM
PARTICIPANTS ARE ALSO PROVIDED CLOTHING, FURNITURE AND HOUSEHOLD ITEMS
FROM THE STORE FREE OF CHARGE.

EXPENSES \$ 583,290. INCLUDING GRANTS OF \$ 110. 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:

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

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

ARE AVAILABLE UPON REQUEST AT THE MAIN ADMINISTRATION OFFICE.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

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

OMB No. 1545-0047

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

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.

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.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. WOMEN IN DISTRESS OF BROWARD COUNTY, INC	Taxpayer identification number (TIN) 59-1592524
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 50187	
	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) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **GISELE GELIN**
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**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

LHA 323841 12-22-23
**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**



Agenda Item No: 18.a.

Town Commission Agenda Item Report

Meeting Date: September 10, 2025

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Resolution

Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-39-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE BY THE SEA, FLORIDA, ESTABLISHING THE PROPOSED TOWN AD VALOREM TAX MILLAGE RATE AT 3.9235 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 5.35% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.7241 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2025 TAX YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND EFFECTIVE DATE.

Explanation: The tentative budget sets the millage rate at 3.9235 for the fiscal year 2025-2026. The second hearing to consider the adoption of the final millage rate and budget will be held on September 24, 2025 at 5:01 p.m.

At the July 8, 2025 Commission Meeting, the Commission approved a tentative millage rate for FY26 of 3.9235, the same millage rate that was levied in FY25. This stable rate, combined with a 5.35% rise in property values, is expected to generate an additional \$742,937 in Ad Valorem Tax Revenues. These funds are crucial for maintaining public safety and supporting a \$3,203,209 transfer to the Capital Improvement Project (CIP) Fund, as well as for addressing rising costs in health and commercial insurance, contractual services, and retirement rates.

Recommendation: Adopt Resolution 2025-39.

Exhibits:

1. Resolution 2025-39 Proposed Ad Valorem Tax Millage Rate FY26

RESOLUTION 2025-39

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE BY THE SEA, FLORIDA, ESTABLISHING THE PROPOSED TOWN AD VALOREM TAX MILLAGE RATE AT 3.9235 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 5.35% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.7241 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2025 TAX YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the Town Commission previously announced a proposed millage rate of 3.9235, and has preliminarily determined that the millage rate is necessary to fund the tentative 2025/2026 budget recommended by the Town Manager; and

WHEREAS, the proposed millage rate of 3.9235 mills per thousand dollars of taxable assessed value for the 2025 Tax Year is 5.35% above the rolled back rate of 3.7241 calculated pursuant to State law; and

WHEREAS, the Town Commission has provided notice and has conducted a public hearing as required by §200.065 Florida Statutes to consider, discuss and hear public comment regarding the proposed millage rate for the 2025 Tax Year.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE BY THE SEA, FLORIDA, THAT:

Section 1. The Town Commission establishes the Town of Lauderdale-By-The-Sea proposed ad valorem tax millage rate at 3.9235 mills for the 2025 tax year, or \$3.9235 per thousand dollars of taxable assessed property value. The proposed millage rate is 5.35% more than the rolled back rate of 3.7241.

Section 2. The Town Administration is directed to advertise, as required by law, the Town's intent to adopt a final millage rate and budget at a public hearing to be held on the 24th day of September, 2025, at 5:01 P.M. in the Commission Chambers located at 4505 Ocean Drive, Lauderdale-By-The-Sea, Florida.

Section 3. If any clause, section, other part or application of this Resolution is held

35 by a court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall
36 not affect the validity of the remaining portions or applications of this Resolution

37 **Section 4.** All Resolutions or parts of Resolutions in conflict herewith are hereby
38 repealed to the extent of such conflict.

39 **Section 5.** This Resolution shall become effective immediately upon passage.
40

PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-Sea,
Florida, this 10th day of September, 2025.

MAYOR EDMUND MALKOON

Attest:

Courtney Easley, Acting Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney



Town Commission Agenda Item Report

Meeting Date: September 10, 2025

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Resolution

Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-40-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED TENTATIVE TOWN BUDGET FOR THE 2025-2026 FISCAL YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL TOWN BUDGET FOR THE 2025-2026 FISCAL YEAR; PROVIDING FOR AN EFFECTIVE DATE.

Explanation: The tentative FY2026 budget has been prepared based on a millage rate of 3.9235. The second and final public hearing to consider adoption of the FY2026 budget will be held on September 24, 2025, at 5:01 p.m.

The proposed budget reflects the Town of Lauderdale-By-The-Sea's ongoing commitment to fiscal responsibility. By strategically managing the millage rate and budget reserves, the Town continues to maintain property tax rates that are lower than those of neighboring municipalities, while still funding essential services and capital improvements.

Budget Overview

The FY2026 proposed budget totals \$35.6 million, representing a 16.47% increase from FY2025. The budget is organized across six funds, each designed to ensure financial sustainability and accountability in its respective area of operations:

General Fund (\$21,741,808 - 61%)

- The Town's primary operating fund, financing essential municipal services for residents, businesses, and visitors. Major revenue sources include ad valorem property taxes, franchise and utility taxes, licenses and permits, intergovernmental revenues, and transfers.

Building Fund (\$1,940,940 - 5%)

- A restricted special revenue fund supporting permit issuance, building inspections, and

fire plan reviews conducted by the Fire Marshal. Revenues are limited by law to building-related services.

Sewer Fund (\$1,803,000 - 5%)

- An enterprise fund supporting wastewater collection and transmission south of Pine Avenue. Services are funded entirely by user fees and connection charges.

Fire Fund (\$2,548,000 - 7%)

- A special revenue fund dedicated to fire protection, prevention, and inspections. Revenues are generated from the fire assessment, inspection fees, and appropriated fund balance.

Capital Improvement Fund (\$3,953,209 - 11%)

- Used to maintain and enhance community infrastructure, public facilities, and other long-term assets. Funded primarily through General Fund and Parking Fund transfers and restricted revenues.

Parking Fund (\$3,613,524 - 10%)

- An enterprise fund that manages and maintains public parking. Revenues are derived from parking fees, fines, apartment rental income, and the PILOP program. Surpluses are available to support capital projects.

General Fund Revenues

The largest revenue source continues to be ad valorem property taxes, budgeted at \$14,291,556 (calculated at 95%) based on the maintained millage rate of 3.9235. Together with other revenue sources, General Fund revenues total \$21,741,808.

General Fund Expenditures

Key FY2026 cost drivers include:

- BSO Police Services: \$839,139 (13.0%) contractual increase.
- Emergency Medical Services (EMS): \$920,320 (177.1%) following termination of the Fire Services agreement with the City of Pompano Beach.
- Insurance Premiums: approximately 17% increase across all lines.
- General Inflationary Pressures: increases across departmental operating expenses.

Capital Improvement Program (CIP)

The FY2026 CIP totals \$3,953,209, funding the following projects:

- El Prado Park - \$1,300,000
- Storm Sewer Lining - \$500,000
- Beach Portal - \$775,000
- FDOT Manhole Covers (Pine to Flamingo) - \$100,000
- Beach Renourishment - \$116,667
- West Plaza Refurbishment - \$500,000
- Bougainvillea/Poinciana Street Project - \$115,000
- Roadway Paving & Refurbishment - \$400,000

The additional expenses of \$146,542 cover personnel expenses assigned to CIP.

Funding sources include:

- FY2025 Carryover - \$700,000
- Beach Portal Grant (FY2025) - \$50,000
- Transfer from General Fund - \$3,203,209

The FY2026 proposed CIP totals \$3.8M in suggested projects. To avoid incurring debt, the Town will utilize sufficient unencumbered reserves to fund these projects. Should the Commission wish to revise the project list by reducing or eliminating items, the corresponding General Fund transfer of \$3.2M can be adjusted accordingly.

The FY2026 proposed budget demonstrates the Town's ongoing commitment to balancing fiscal prudence with investment in community needs. Each fund remains financially self-sufficient, with the Parking Fund continuing to provide flexibility through surplus revenues that can support the CIP and other projects.

Approval of the tentative budget with the millage rate of 3.9235 is recommended.

Recommendation: Adopt Resolution 2025-40.

Exhibits:

1. FY26 Manager's Budget Letter
2. Budget Report FY2026
3. Resolution 2025-40 Tentative Town Budget FY26



TOWN OF
LAUDERDALE•BY•THE•SEA

4501 N. OCEAN DRIVE, LAUDERDALE-BY-THE-SEA, FL 33308
Phone: 954-640-4200

August 15, 2025

Mayor Edmund Malkoon
Vice-Mayor Randy Strauss
Commissioner Theo Pouloupoulos
Commissioner John Graziano
Commissioner Richard DeNapoli

Honorable Mayor and Commissioners:

This past year was an exciting time for the Town with many meaningful projects that came to fruition as well as laying the groundwork for several large-scale projects set to begin in FY26. We continued our mission of improving the quality of life for residents, businesses, and guests through impact projects that will further enhance the community. From providing a roadmap for the future of our community via the formulation of a new strategic plan to addressing flooding issues outlined in our stormwater master plan and the long-awaited upgrade to the Friedt Family Park Playground. The highlights below provide a sample of the meaningful work that the Commission lays out on a yearly basis for staff to bring to fruition.

These accomplishments include:

- 1. Strategic Plan Update.** The last major revision to the strategic plan was completed over a decade ago. This update to the plan helps to reflect our community's values and aspirations as well as sets goals/milestones for implementation. This roadmap will serve as a useful guide in planning and budgeting going forward for the next several years.
- 2. Established In-House Code Compliance Department.** This year, the Town successfully established its own in-house Code Compliance Department. Previously reliant on outside contractors, we brought code enforcement fully under Town management to ensure a more responsive and consistent approach to upholding community standards. This transition has already resulted in more proactive enforcement, improved communication with residents, and greater continuity in handling violations and repeat offenders. This has resulted in savings of \$128,000 in FY25.
- 3. Residential Road Resurfacing Program.** The Town initiated its first year of a multiyear road resurfacing program focusing on residential streets in order to begin completing the work program laid out in the pavement management plan. Three roadways were completed this year.
- 4. Achieved a Clean Audit.** Received an unmodified/clean audit opinion from the Town's external auditors with no material weaknesses or significant deficiencies for the fiscal year-reflecting the Finance Team's ongoing commitment to excellence, accuracy, transparency, and sound financial management.

5. **El Prado Park Enhancement Design.** A reimaged El Prado Park will add to the beauty of splendor of our premier oceanfront park. This conceptual design was developed with significant input from our residents and Commission. We look forward to this project being constructed in FY26.
6. **Vacation Rental Monitoring System.** Recognizing the challenges presented by unregulated short-term rentals, staff began the implementation of a dedicated vacation rental monitoring platform. This system will allow the Town to track rental activity more accurately, identify non-compliant properties, and improve enforcement of our vacation rental regulations. It also supports better data collection and provides residents with greater confidence that all properties are held to the same standard.
7. **Expanded Digitalization Initiatives.** Staff focused on increasing efficiency and expediting service this year by digitizing plans and permits as well as invoicing receiving from our vendors. This allows us to rely less on paper, enhances accessibility of the files for staff and applicants, increases the accuracy as well as longevity of records retention, and improves departmental accountability.
8. **Town Mobile App Launched.** The rollout of the mobile app allows our residents another way to access Town information as well as report non-emergency issues in real time. This allows for quicker response and addressing these issues in a timelier manner.
9. **Website Refresh.** This update incorporated feedback from residents, commission members, and internal staff to ensure the site fell in line with our Town brand, was user friendly, and included pertinent, up to date information. This allowed us to establish our site as a valuable resource and marketing tool for both residents and visitors alike.
10. **3rd Surtax Amendment.** Staff played an integral role in working with BCCMA and the County on the third amendment to the Surtax agreement. This affords the Town the ability to access funds which can be utilized to help defray the costs of programs like Circuit.

Overview of FY26 Process

In accordance with Article V, Section 5.5 (7) of the Town's Charter, I hereby submit the Town Manager's recommended budget for the Fiscal Year 2025-2026, which begins on October 1, 2025, and ends on September 30, 2026.

Staff is proud to be able to present a budget based on 3.9235 mills which is the tentative rate the Commission approved at their July 8, 2025, budget meeting. At 3.9235, the Town has proposed a millage rate that will generate revenues that are equal to the general fund expenditures and include a transfer to the Capital fund.

The purpose of the budget message is to provide context and a brief explanation of the significant items in the proposed budget, which is presented in the following proposed budget report.

The Commission adopted Fire Assessment fees at \$303.39 for residential parcels and \$0.45 per square foot for non-residential parcels at their July 8, 2025, meeting and the tentative millage rate at the July 22, 2025, meeting. As stated previously, the Commission approved a tentative millage rate of 3.9235 at that meeting. This rate was submitted to the Property Appraiser for inclusion in the draft TRIM notices and can be lowered but not increased by the Commission (without the Town incurring the cost to notify each taxpayer.)

The first of two Public Budget Hearings is scheduled for Wednesday, September 10th. The second and final hearing will be held on Wednesday, September 24th. Both meetings will be held at 5:01 p.m.

This year marks the 6th budget that I have had the privilege to be apart of and the first which I have been responsible for overseeing. This process requires a skilled group of individuals who ensure we are improving the Town through meaningful, cost-efficient services. Town staff take great pride in serving such an exceptional community and this Town holds a special place in all our hearts.

My sincere appreciation and gratitude to our exceptional Town staff who this document will not be possible without. I would like to specifically thank Lucila Lang – Finance Director, Edner Saint-Jean – Assistant Finance Director, Jhanelle Campbell – Development Services Director, Katrina Adler, Town Clerk, Courtney Easley, Assistant to the Town Manager, Katie Anderson- Special Events and Marketing Manager and, Leroy Chasmer, Parking and Public Works Supervisor, as well as all remaining staff members that make Lauderdale-By-The-Sea a special place to work. I would be remiss, if I did not mention our contract organizations and their staff, who are also an important part of the LBTS family. A special thank you to BSO deputies and Captain Wesolowski who retired this year as well as our new Captain Chris Sutter, Pompano Beach Fire Rescue, CAP, Flynn Engineering, and the OneParking staff. Finally, I would like to express my sincere gratitude to Town Attorney, Susan Trevarthen, and her legal team. They continue to do the hard work of providing thoughtful guidance and insightful legal advice for the betterment of the Town.

In closing, I am thankful for the confidence that the Commission placed in me when appointing me as the Interim Town Manager during this transition period. The Commissioners' valuable leadership and insight have helped to craft a well-thought-out, fiscally responsible budget for the upcoming year.

Respectfully submitted,

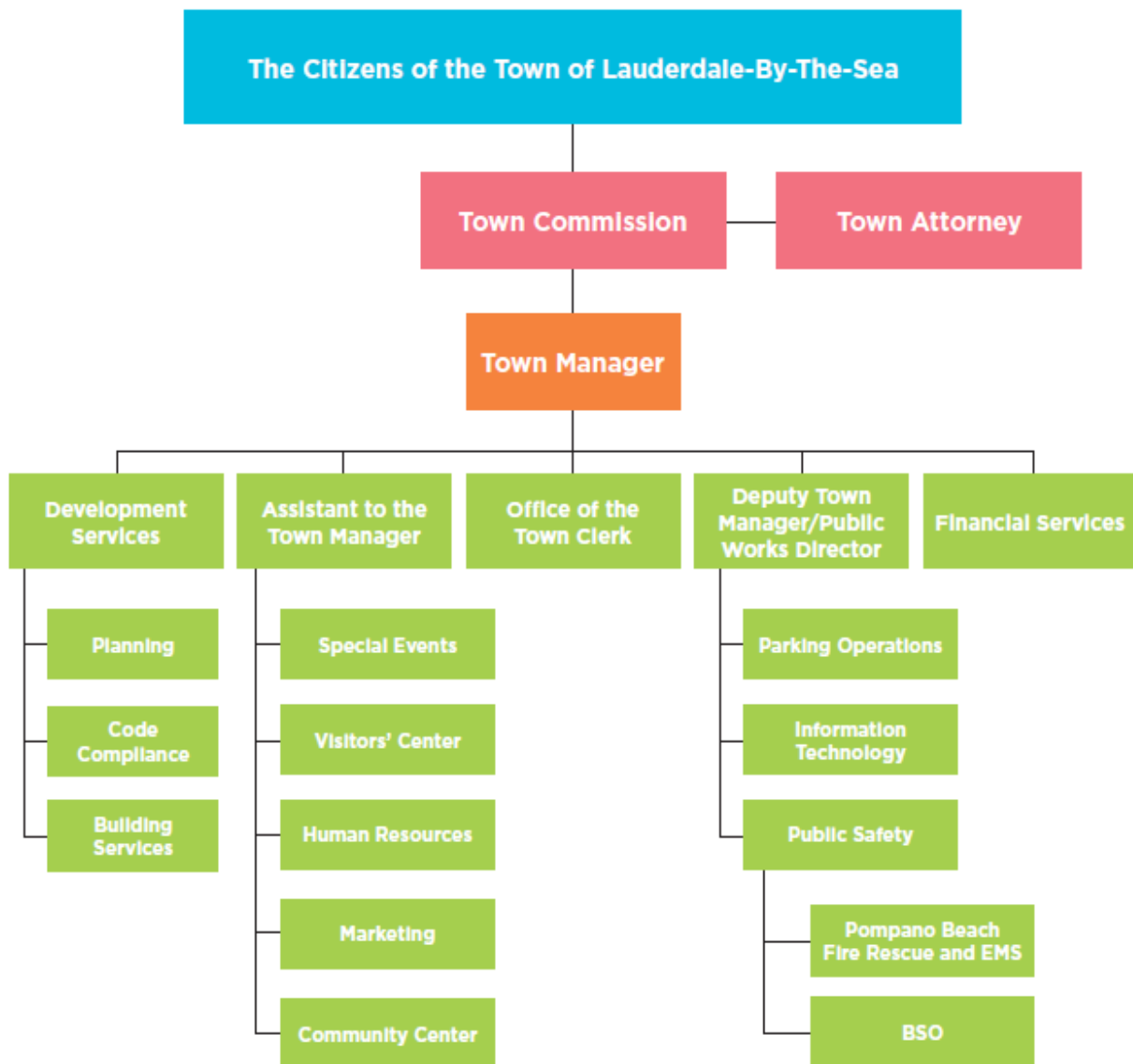
Ken Rubach
Interim Town Manager

Personnel Overview

Town Personnel

The Town's administration has worked hard to find the right balance to ensure that there are enough staff to complete the necessary tasks and provide exceptional customer service while ensuring that the personnel costs remain low. Over the years, we have been able to maintain a small workforce by incorporating contracted services and hiring exceptional employees.

Total staffing for the FY26 budget is proposed to remain the same at 39 Full Time Equivalent (FTE) employees and 5 elected officials, as reflected in the organizational chart and the authorized position list on the next page. To complete the LBTS team, we also have contracts for Town Attorney, Building Department, Police, Fire, Emergency Services, Engineering, Communications and Parking.



AUTHORIZED POSITIONS			
	FY25	Proposed FY26	+/-
Commission			
Mayor	1.00	1.00	0.00
Vice-Mayor	1.00	1.00	0.00
Commissioner	3.00	3.00	0.00
Subtotal:	5.00	5.00	0.00
Visitors' Center:			
Visitor Center Host (2 P/T)	1.00	1.00	0.00
Subtotal:	1.00	1.00	0.00
Administration:			
Assistant Director of Finance and Budget	1.00	1.00	0.00
Assistant to the Town Manager	1.00	1.00	0.00
Customer Service Representative	2.00	2.00	0.00
Director of Finance and Budget	1.00	1.00	0.00
Human Resources Manager	1.00	1.00	0.00
Marketing and Events Manager	1.00	1.00	0.00
Senior Accounting Specialist	1.00	1.00	0.00
Town Clerk	1.00	1.00	0.00
Town Manager	1.00	1.00	0.00
Subtotal:	10.00	10.00	0.00
Development Services:			
Assistant Director of Development Services-Code Compliance	1.00	1.00	0.00
Assistant Director of Development Services-Planning Zoning and Building	1.00	1.00	0.00
Code Compliance Officer	2.00	2.00	0.00
Director of Development Services	1.00	1.00	0.00
Planner	1.00	1.00	0.00
Planning Technician	1.00	1.00	0.00
Subtotal:	7.00	7.00	0.00
Public Works/Parking:			
Assistant to the Director of Public Works	1.00	1.00	0.00
Deputy Town Manager and Public Works Director	1.00	1.00	0.00
Maintenance Worker I	7.00	9.00	2.00
Maintenance Worker II	5.00	4.00	-1.00
Maintenance Worker III	3.00	2.00	-1.00
Parking Services Coordinator	1.00	1.00	0.00
Public Works Supervisor-Streets and Infrastructure	1.00	1.00	0.00
Public Works Supervisor-Building and Public Lands	1.00	1.00	0.00
Public Works Supervisor-Parking Services	1.00	1.00	0.00
Subtotal:	21.00	21.00	0.00
Total FTE:	44.00	44.00	0.00

FY26 All Funds Budget Overview

The Town's All Funds Budget is divided into six different funds which include General Fund, Capital, Sewer, Building, Fire, and Parking funds.

Of these, the Sewer, Building, and Fire fund are restricted and utilized to support the operations of these departments or divisions. The remaining funds include the General Fund which is utilized to support overall Town operations (Operational budget); the Capital Fund which pays for major construction and infrastructure projects and the Parking Fund which funds the parking program and, since the parking revenue has exceeded expenses in the past, this fund has historically been utilized to assist in funding the Capital expenses of the Town.

The primary increases in the budget are:

1. Accommodating the 17% increase for health insurance and commercial and workers' compensation insurance.
2. Annual increase of 5% in contractual services.
3. Increase in our costs to public safety.
4. An approximate increase of 15% in FRS.

While the proposed budget incorporates these increases, staff worked hard to offset the increase by reducing the budget in the following areas:

1. Visitor Center-Printing & Binding and Operating Expenses
2. General Government advertisements
3. Postage-all departments

FY26 BUDGET SUMMARY

Town of Lauderdale-By-The-Sea

THE PROPOSED OPERATING BUDGET EXPENDITURES OF TOWN OF LAUDERDALE-BY-THE-SE ARE 16.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund Millage: 3.9235

ESTIMATED REVENUES	GENERAL FUND	CAPITAL FUND	BUILDING FUND	SEWER FUND	FIRE FUND	POLICE FUND	PARKING FUND	GRAND TOTAL
Taxes:	Millage per \$1,000							
Ad Valorem Taxes	14,291,556							14,291,556
Assessment (Fire)					2,324,410			2,324,410
Utility Taxes	1,221,868							1,221,868
Franchise Taxes	943,000							943,000
Building Permits			1,850,190					1,850,190
Licenses & Permits	203,400						50,000	253,400
Revenues	1,383,384	50,000						1,433,384
Charges for Services	11,000			1,803,000	73,590		3,273,524	5,161,114
Fines & Forfeitures	81,000						140,000	221,000
Miscellaneous Revenues	698,657						150,000	848,657
TOTAL SOURCES	\$ 18,833,865	\$ 50,000	\$ 1,850,190	\$ 1,803,000	\$ 2,398,000	\$ -	\$ 3,613,524	\$28,548,579
Transfers In	300,000	3,203,209						3,503,209
Fund Balances/Reserves/Net Assets	2,607,943	700,000	90,750		150,000			3,548,693
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 21,741,808	\$ 3,953,209	\$ 1,940,940	\$ 1,803,000	\$ 2,548,000	\$ -	\$ 3,613,524	\$35,600,481
ESTIMATED EXPENDITURES	GENERAL FUND	CAPITAL FUND	BUILDING FUND	SEWER FUND	FIRE FUND	POLICE FUND	PARKING FUND	GRAND TOTAL
General Government	4,414,059	146,542						4,560,601
Culture/Recreation	121,548							121,548
Physical Environment		3,806,667		1,803,000				5,609,667
Public Safety	9,881,452		1,940,940		2,548,000			14,370,392
Roads & Streets	4,121,540							4,121,540
Transportation							3,613,524	3,613,524
TOTAL EXPENDITURES	\$ 18,538,599	\$ 3,953,209	\$ 1,940,940	\$ 1,803,000	\$ 2,548,000	\$ -	\$ 3,613,524	\$32,397,272
Transfers Out	3,203,209						-	3,203,209
Fund Balances/Reserves/Net Assets								-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 21,741,808	\$ 3,953,209	\$ 1,940,940	\$ 1,803,000	\$ 2,548,000	\$ -	\$ 3,613,524	\$35,600,481
<i>The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.</i>								
% of Estimated Expenditures	61.07%	11.10%	5.45%	5.06%	7.16%	0.00%	10.15%	100.00%

A full 34.78% (\$11.2 million) of the All-Funds budget is allocated to public safety services (police, fire, and emergency medical services). The second largest component of the All-Funds Budget is the Public Works Department at \$4.1 million. This department maintains our beach, streets, sidewalks, storm water system, public buildings, and public landscaping. Capital Improvement projects, which total \$3.95 million, is the third largest expenditure.

Below is an explanation of the proposed budget by fund including a discussion of revenue accounts and each Department's expenditure budget.

General Fund

The General Fund is the primary operating fund for the Town and serves as the financial foundation for delivering essential municipal services to the Town's residents, businesses, and guests. Supported by a diverse mix of revenues-most notably ad valorem property taxes, franchise fees, utility taxes, licenses, permits, intergovernmental revenues, and transfers from other funds-the General Fund finances day-to-day operations that keep the Town running smoothly.

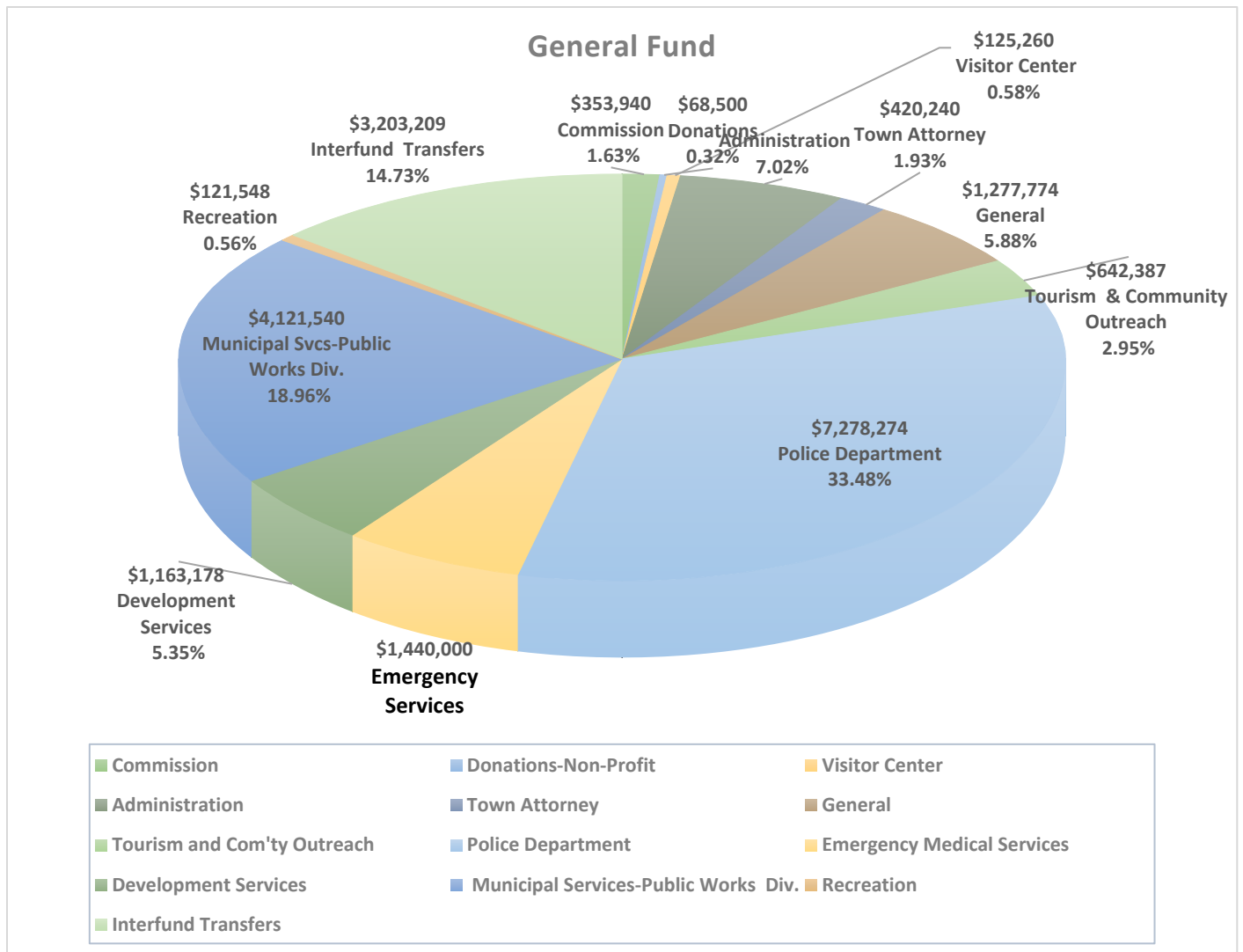
For Fiscal Year 2025-2026, the General Fund budget reflects a continued commitment to fiscal responsibility, transparency, and maintaining high-quality services while responding to the community's evolving needs. The proposed millage rate remains at 3.9235, which-combined with a 5.67% increase in taxable property values and \$11.64 million in net new taxable value-will generate an estimated \$14,291,556 in net ad valorem tax revenue. Ad valorem tax revenues are the Town's largest and most important source of General Fund revenue, accounting for approximately 76% of the Town's overall revenues. This revenue stream provides the financial foundation for delivering core municipal services, including public safety, public works, recreation and general administration. For FY26, ad valorem revenues generated at the proposed millage rate will supply the majority of funding needed to operate daily services, invest in community enhancements, and preserve the Town's long-term financial stability. Without this critical revenue source, the Town would face significant challenges in sustaining current service levels and funding future initiatives.

Expenditures from the General Fund cover governmental functions including general administration, public safety, public works, recreation, and community services. The FY2026 budget addresses increases in contractual public safety costs, personnel expenses, insurance premiums, and the rising costs of equipment and maintenance. The budget also incorporates a strategic transfer to the Capital Improvement Program (CIP) Fund to ensure long-term infrastructure investment.

The General Fund's careful planning ensures that the Town can continue to provide exceptional services, maintain financial stability, and invest in priorities that enhance the quality of life for all who live, work, and visit Lauderdale-By-The-Sea.

The General Fund is the most encompassing fund and comprises 61.07% of the total operating budget. As stated above, it finances most of the functions of government, excluding the Fire, Parking, and Building Departments/Divisions and the major capital and sewer projects which have their own individual funds. Excluding the proposed increases for BSO and EMS, the FY26 General Fund budget would reflect an overall increase of \$303,000, or 2.3%.

The recommended General Fund budget for FY26 is \$21.7 million. This includes a transfer in the amount of \$3.2 million to fund the FY26 CIP. A breakdown of the General Fund proposed budget by amounts and percentages is highlighted in the following pie chart.



General Fund Revenues

The General Fund's largest sources of recurring revenues are shown in the table below with a description of each of the components following.

GENERAL FUND REVENUES		
<i>The General Fund's largest sources of recurring revenues are shown below:</i>		
Sources	FY 26 Budget	%
Ad Valorem Property Taxes	14,291,556	80%
FPL Utility Tax	1,221,868	7%
FPL Franchise Tax	943,000	5%
Sales Tax	550,000	3%
Communication Service Tax	320,000	2%
Water Utility Tax	207,257	1%
Municipal Revenue Sharing	185,000	1%
Waste Franchise Collection Tax	169,000	1%
Total:	17,887,681	100%

Ad Valorem Taxes

The single largest revenue source in the entire budget is the ad valorem tax levied on real property and taxable commercial personal property located within our municipal boundaries. The millage rate is the multiplier applied to every \$1,000 of taxable property value in the Town.

The Broward County Property Appraiser has determined the gross taxable value of property in Lauderdale-by-the-Sea as of January 1, 2025, to be \$3.8 billion which is a 5.35% increase in property values over the prior year. The new taxable value is \$11,639,750. The gross taxable value reflects the increasing market value of commercial and non-homesteaded properties in Town; the new construction that has been occurring in Town and the statutorily dictated 3% adjustment or CPI (whichever is less) of valuations for homesteaded properties that are below their Save Our Homes taxable value provisions of the Florida Statutes.

CHANGE IN ASSESSED VALUE			
	Total 2024 Taxable Value	2025 Net New Taxable Value	Change + (-)
Taxable Value	\$3,628,367,892	\$3,822,626,424	5.35%
New Taxable Value		11,639,750	0.32%
Total		\$ 3,834,266,174	5.67%

Millage Rate

The Town’s budget for FY26 is based on a millage rate of 3.9235, which is no increase from the FY25 millage rate. Actual revenue collections from ad valorem taxes in LBTS during the period FY16 through FY25, and what we propose to budget for collections next fiscal year using the current millage rate are illustrated in the following table.

As has been the Town’s practice for many years, the FY26 revenue budget assumes a 95% collection rate. This is a safeguard to cover tax delinquencies and Value Adjustment Board (VAB) decisions that reduce individual property valuations after our budget is adopted.

MILLAGE AND PROPERTY TAX HISTORY

Year	Millage	Property Tax Collected	+ (-) From Prior Year	
			\$	%
FY 16	3.7379	7,483,620	7,483,620	5.77%
FY 17	3.6873	7,920,011	436,391	5.83%
FY 18	3.5989	8,271,251	351,240	4.43%
FY 19	3.5989	8,699,738	428,487	5.18%
FY 20	3.5000	8,803,760	104,022	1.20%
FY 21	3.5000	9,145,710	341,950	3.88%
FY 22	3.3923	8,996,323	(149,387)	-1.63%
FY 23	3.3923	9,922,690	926,367	10.30%
FY24	3.9235	12,550,000	2,627,310	26.48%
FY25	3.9235	13,548,619	998,619	7.96%
FY26 Proposed (95%)	3.9235	\$ 14,291,556	\$ 742,937	5.92%

Over the past 20 years, the Town slowly decreased its millage rate from a high in 2005 of 4.700 to a low in 2023 of 3.3923. When the Town's revenue exceeded our general fund expenditures, the Town's practice was to allocate the budget reserves to fund the Capital Improvement Program. As the millage rate was reduced, fewer funds were available in our reserves to finance the CIP. In 2019, the funding generated from the millage rate was not sufficient to address the general government's needs and, to be able to accommodate the low millage, the Town started to use the reserves and parking fund monies to support the general services of the Town instead of the Capital Improvement projects.

While increasing the millage rate to 3.9235 seemed like a significant amount in FY24, it allowed the Town to return to its best practices which is to have the general operations of the Town funded from our income (ad valorem property tax, franchise fees and state shared revenue, etc.). Reserves would be available to partially fund the Town's CIP. It is important to note that, even with the increase in FY24, the Town's millage rate is significantly lower than our neighbors and the Town can implement the Town's operations without requiring debt. For FY26, maintaining the millage rate at 3.9235 will provide \$742,937 more in ad valorem revenue, which will not be sufficient to cover the increase in Police Services of \$800,000 and EMS of \$920,000.

Rolled-Back Rate for Ad Valorem Taxes

State Statutes dictate how taxable values are determined, how much millage a municipality may levy, and what process must be followed to levy taxes. The Statutes define the "rolled-back rate" as the millage rate that will generate the same tax revenue for the Town as last year's levy produced, without considering any new construction that may have occurred or of any downward adjustments granted by the Value Adjustment Board. The Property Appraiser reports Lauderdale-By-The-Sea had \$11.6 million in new construction.

The rolled-back rate for FY26 is 3.7241 mills which is a 5.35% reduction from the proposed FY26 millage rate of 3.9235. This rolled-back rate results in expected collected taxes in the amount of \$13,565,231 which is \$16,612 more than the budgeted amount for FY25.

<u>Millage Rate</u>		<u>Gross taxes to be levied</u>	<u>Net taxes to be collected at 95%</u>
FY25 Rate	3.9235	14,261,705	13,548,619
FY26 Roll Back Rate	3.7241	14,279,191	13,565,231
<i>Additional amount received for FY26:</i>			16,612

At the July 22nd Commission Budget meeting, the Commission approved a tentative millage rate for FY26 of 3.9235, the same millage rate that was levied in FY25; therefore, the proposed FY26 budget is based on that rate. The final millage rate will be decided at the budget adoption meeting on September 24th.

State Shared Revenues

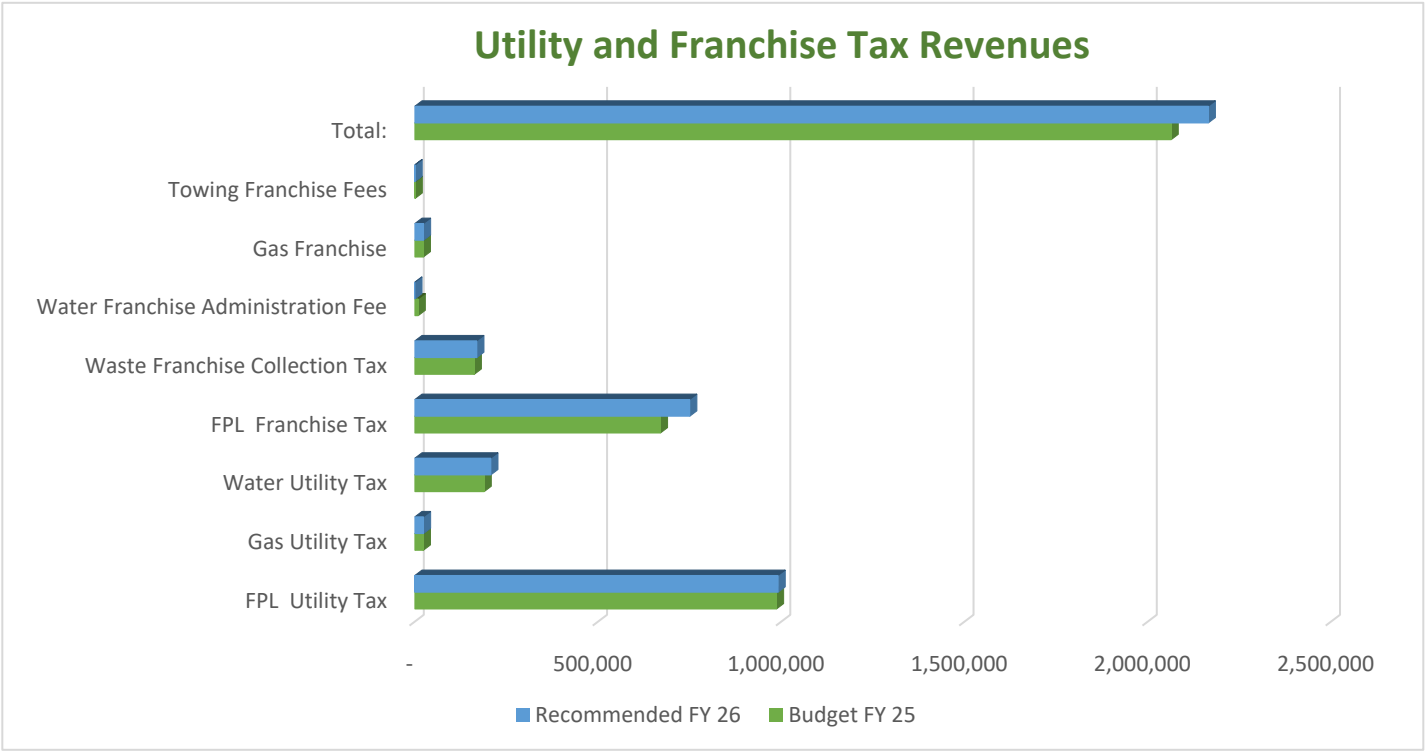
State-shared revenues include municipal revenue sharing, sales tax, the communication services tax (taxes collected on telephone and cellular phone bills) and a portion of state gasoline taxes. They will produce approximately \$1.3M in revenue to the General Fund next year based on the State's estimates. As stated below, the revenues collected for the past 4 years have been declining:

<u>Fiscal Year</u>	<u>Amount Collected</u>	<u>Difference from prior year \$</u>	<u>Difference from prior year %</u>
FY2021	\$ 1,583,502.00	\$ 333,931.16	26.72%
FY2022	\$ 1,347,868.00	\$ (235,634.00)	-14.88%
FY2023	\$ 1,299,167.00	\$ (48,701.00)	-3.61%
FY2024	\$ 1,159,139.00	\$ (140,028.00)	-10.78%
FY2025-Amount received YTD	\$ 1,056,602.00		

Utility Taxes and Franchise Fees

Franchise fees are collected from FP&L, Waste Pro, TECO Gas and Sal's Towing vary according to the franchise business. Utility taxes are governed by state law and limited to a maximum 10% levy on the statutorily defined portion of utility bills. The utility tax levy in LBTS is 10% on electric and natural gas bills, but only 5% on water service because of the Commission's decision in FY13 to cut that rate in half.

Franchise fees and utility taxes combined are expected to generate approximately \$2.1 million in revenues to the FY26 General Fund. They are the second largest source of revenue to the General Fund. As indicated in the chart on the next page, the bulk of these revenues come from Florida Power and Light billings.



This concludes the General Fund Revenue discussion.

General Fund Expenditures

General Fund Department Budgets

With the help of the Department Directors, the Interim Town Manager has worked diligently to provide a budget with few increases outside of Commission directives while continuing to provide the services that the community has come to expect. Inflation in costs for goods and services was a significant factor in preparing the final budget.

The Table below compares the budgets for all General Fund Departments in the current fiscal year to what is proposed for next year.

DEPARTMENT COMPARISONS				
DEPARTMENT	FY25 Amended Budget	FY26 Recommended Budget	Change	
			\$	%
Commission (511.000)	352,150	353,940	1,790	0.5%
Donations-Non Profits (511,100)	68,500	68,500	-	0.0%
Visitor Center (511.200)	142,341	125,260	(17,081)	-12.0%
Administration (513.000)	1,381,915	1,525,958	144,043	10.4%
Town Attorney (514.000)	458,000	420,240	(37,760)	-8.2%
General Government (519.000)	1,245,900	1,277,774	31,874	2.6%
Tourism and Community Outreach (519.100)	653,550	642,387	(11,163)	-1.7%
Police Department (521.000)	6,439,135	7,278,274	839,139	13.0%
Emergency Medical Services (523.000)	519,680	1,440,000	920,320	177.1%
Development Services (524.000)	1,115,152	1,163,178	48,026	4.3%
Public Works Division (541.100)	3,982,690	4,121,540	138,850	3.5%
Recreation (572.000)	116,999	121,548	4,549	3.9%
Interfund Transfers (581.000)	1,255,000	3,203,209	1,948,209	155.2%
Total	\$ 17,731,012	\$ 21,741,808	\$ 4,010,796	22.6%

The largest impacts on the General Fund are as follows:

- BSO Police Services: An increase of \$839,139; 13.0% in contractual costs, bringing the total FY2026 allocation to \$7,278,274.
- Emergency Medical Services (EMS): An increase of \$920,320 (177.1%) due to the City of Pompano Beach's notice of termination of the current Fire Services agreement.
- Insurance Premiums: An across-the board increase of approximately 17%.
- General Inflationary Pressures: Various line items across departments reflecting increases due to inflation.

A description of the departmental changes in their budgets is provided in the following pages. The department's budgets are discussed in the order in which they appear in the budget worksheet.

Department: 511000-Commission

Department	FY2025	FY2026	Difference \$	Difference %
Commission	\$ 352,150	\$ 353,940	\$ 1,790	0.51%

This budget category covers all costs associated with the Town Commission, the Town's elected governing body. It includes compensation and benefits for the Mayor, Vice-Mayor and Commissioners, travel and training expenses, membership dues to professional and regional organizations, costs for attending conferences, and other expenses for the Commission to perform its legislative and policy-making responsibilities. Funding in this line item also covers public meeting requirements, official functions, and community engagement activities in accordance with the Town Charter and Florida Statutes.

Department: 511100-Donations-Non-Profits

Department	FY2025	FY2026 Requests	Difference \$	Difference %
Donation-Non Profits	\$ 68,500	\$ 139,269	\$ 70,769	103.31%

This line item provides funding for contributions to local and regional non-profit organizations that support programs and services benefiting the Lauderdale-By-The-Sea community. These donations are intended to enhance quality of life by supporting cultural, educational, environmental, and social service initiatives that align with the Town's mission and values. Funding allocations are reviewed and approved by the Town Commission annually as part of the budget process.

While the proposed FY26 budget keeps the donation expense the same as FY25, the requests received were in the amount of \$139,269; an increase of \$70,769.

Donations to Non-Profit Organizations	
Organization	Amount
Areawide Council on Aging of Broward County	10,769
Broward Children's Center	10,000
Center for Hearing and Communication	5,000
Dr. Stanley & Pearl Goodman-JFS of Broward County, Inc.	10,000
Early Learning Coalition of Broward County	1,000
First Call for Help of Broward, Inc. d/b/a 2-1-1 Broward	10,000
Hillsboro Lighthouse Preservation Society	3,000
Lauderdale-By-The-Sea Garden Club, Inc.	2,500
Lauderdale-By-The-Sea Merchants' Association, Inc.	8,000
South Florida Wildlife Center	5,000
Special Olympics Florida-Broward County	5,000
The House of Hope, Inc.	5,000
The Woman's Club of Lauderdale-By-The-Sea	12,000
Women in Distress of Broward County, In.	5,000
Honor Flight South Florida-FY26 NEW REQUEST	40,000
Chabad Lauderdale-By-The-Sea-FY26 NEW REQUEST	7,000
Total	\$ 139,269

Department: 511200-Visitor Center

Department	FY2025	FY2026	Difference \$	Difference %
Visitor Center	\$ 142,341	\$ 125,260	\$ (17,081)	-12.00%

This line item funds the operation and maintenance of the Town's Visitor Center, which serves as a central point of contact for residents, tourists, and businesses. The Visitor Center provides information on local attractions, events, accommodations, dining, and municipal services, as well as distributing maps, brochures, and promotional materials that support tourism and economic activity. Funding covers staffing, training, utilities, office supplies, marketing materials, and other operational expenses necessary to provide a welcoming and informative experience for all visitors.

The Visitor Center budget for FY26 was reduced by over \$17,000 by streamlining expenses and continuing to rely on community volunteers.

Department: 513000-Administration

Department	FY2025	FY2026	Difference \$	Difference %
Administration	\$ 1,381,915	\$ 1,525,958	\$ 144,043	10.42%

This line item provides for the overall management and coordination of Town operations in accordance with policies established by the Town Commission. It includes the Office of the Town Manager and administrative support staff responsible for implementing Commission directives, overseeing departmental activities, and ensuring the efficient delivery of municipal services. Funding supports salaries and benefits, office supplies, technology, insurance, and other operational costs necessary to maintain effective day-to-day administration, strategic planning, intergovernmental relations, and public communications. The Administration function serves as the central link between the Town Commission, staff, residents, and external agencies to promote transparency, fiscal responsibility, and responsive government.

Administration expenses for FY26 are projected to be 10.42% higher than FY25, due to increases in health insurance, a line item for an updated pay study and a reallocation of some portions of staff salaries from the Sanitary Sewer Fund. Through targeted cost controls, reallocation of resources, and process improvements, the Town has been able to maintain expenditures at a minimum while sustaining core services and supporting strategic initiatives.

Department: 514000-Town Attorney

Department	FY2025	FY2026	Difference \$	Difference %
Town Attorney	\$ 408,000	\$ 420,240	\$ 12,240	3.00%

This line item provides for the legal services necessary to support the Town Commission, Administration, and all Town departments. The Town Attorney serves as the chief legal advisor to the Town, ensuring compliance with federal, state, and local laws, drafting, and reviewing ordinances, resolutions, contracts, and other legal documents, and representing the Town in legal proceedings.

Funding covers the cost of contracted legal services, litigation expenses, and specialized legal counsel as needed. The Town attorney also provides guidance on land use and zoning matters, employment laws, procurement, and public records compliance, and assists in the interpretation of the Town Charter and applicable statutes. These services are essential for protecting the Town's legal interests, reducing risk, and supporting sound decision-making by the Town Commission and staff.

Per Revised Engagement Letter, dated June 20, 2022-Weiss Serota Helfman Cole + Bierman, there will be a 3% increase on each October 1 thereafter if the firm submits a request for such increase in writing.

Department: 519000-General Government

Department	FY2025	FY2026	Difference \$	Difference %
General Government	\$ 1,295,900	\$ 1,277,774	\$ (18,126)	-1.40%

This line item encompasses the core administrative and support functions that provide the overall framework for operating the Town. It includes the activities of the Town Commission, Town Manager's Office, Town Attorney, Clerk's Office, Finance Department, and other general administrative services that are not specifically allocated to a single department. Funding supports professional and contractual services, insurance, technology systems, training, social media, website hosting and support, vendor and bid management, community and mobility services, auto, property and liability insurance, workers' compensation insurance and other operating costs necessary to ensure the effective management of municipal operations. General Government is responsible for policy development and implementation, fiscal oversight, human resources, records management, intergovernmental relations, and coordination among all Town departments. These functions are essential to maintaining transparency, efficiency, and compliance with statutory and regulatory requirements while delivering high-quality services to the residents and businesses of the Town.

The proposed FY26 budget projects General Government expenses to decrease by 1.40% compared to FY25. This reduction reflects continued efforts to manage operating costs as well as optimizing staffing and contractual services. The Town remains committed to delivering high quality administrative and support services while exercising fiscal discipline.

Department: 519100-Tourism and Community Outreach

Department	FY2025	FY2026	Difference \$	Difference %
Tourism and Community Outreach	\$ 653,550	\$ 642,387	\$ (11,163)	-1.71%

This line item supports programs, services, and initiatives that promote the Town as a desirable and destination and strengthens connections with residents, businesses, and visitors. Tourism activities include marketing campaigns, advertising, event sponsorships, and partnerships with regional and state tourism organizations to highlight the Town's unique charm, beachfront amenities, and local business. Community outreach efforts focus on public engagement, educational programs, volunteer initiatives, and the coordination of special events that foster civic pride and community involvement. Funding covers contractual services, promotional materials, media production, event planning, and other costs necessary to enhance the Town's visibility, attract visitors, and maintain open lines of communication with the public. These combined efforts help sustain a vibrant economy, build strong community relationships, and preserve the Town's identity as a welcoming seaside community.

The FY26 proposed budget shows a 1.77% decrease in Tourism and Community Outreach expenses compared to FY25. This reduction reflects targeted cost savings in marketing and event-related expenditures while continuing to promote the Town as a premier destination and support community engagement initiatives.

Department: 521000-Police Department

Department	FY2025	FY2026	Difference \$	Difference %
Police Department	\$6,439,135	\$7,278,274	\$ 839,139	13.03%

This line-item funds contracted law enforcement services provided to the Town through the Broward Sheriff's Office. Under this agreement, BSO delivers comprehensive public safety services including patrol operations, traffic enforcement, criminal investigations, community policing, and special event support. Funding covers the cost of sworn deputies, supervisors, and support personnel assigned to the Town, as well as vehicles, equipment, training, and administrative support necessary to meet services levels. The BSO contract also provides for access to specialized units such as crime scene investigation, SWAT, and other regional resources as needed. These services are essential to maintaining a safe community, responding to emergencies, and fostering positive relationships between law enforcement and the residents, visitors, and businesses of the Town.

Per letter dated May 1, 2025, received from Broward Sheriff's Office, the preliminary consideration for Fiscal Year 2026 will be \$7,159,374 (\$596,614.50-monthly). This consideration reflects the initial phase of proposed salary range adjustments based on BSO'S Compensation Study. This amount is subject to the final Adopted Budget as approved by the Broward County Board of County Commissioners, and to any additional contract amendments or negotiations.

Breakdown of costs: Total Personnel Expense \$6,268,190, Operating Expenditures \$400,030, Capital Outlay \$259,947, Transfers and Reserves \$231,207.

In addition, the Town has a separate BSO memorandum of understanding (MOU) contract for enhanced services above the regular contract.

Department: 523000-Emergency Medical Services

Department	FY2025	FY2026	Difference \$	Difference %
Emergency Medical Services	\$ 519,680	\$ 1,440,000	\$ 920,320	177.09%

This line item funds the provision of advanced life support and emergency medical response services to the Town through a contracted provider. EMS personnel respond to medical emergencies, accidents, and other urgent incidents, providing immediate assessment, treatment, stabilization, and transport to medical facilities as needed. Funding covers staffing, specialized vehicles and equipment, medical supplies, training, and administrative support to ensure rapid, professional response to all calls for service. EMS operations are coordinated with fire and law enforcement services to deliver comprehensive public safety coverage and meet community needs. These services are critical to

safeguarding the health and well-being of residents and visitors, reducing response times, and improving patient outcomes during emergencies.

In FY26, EMS expenses will increase by approximately 177.09% compared to FY25. This significant rise is the result of the Town's contract with the City of Pompano Beach for EMS services ending and moving to be charged for actual costs until a new provider is secured.

Department: 524000-Development Services

Department	FY2025	FY2026	Difference \$	Difference %
Development Services	\$ 1,115,152	\$ 1,163,178	\$ 48,026	4.31%

This line item funds the operations of the Town's Development Services Department, which oversees planning, zoning, building, code compliance, and other regulatory functions that guide the Town's growth and development. The department is responsible for reviewing and processing building permit applications, conducting inspections, enforcing the Florida Building Code and Town ordinances, and providing fire plan reviews and inspections through the Fire Marshal's office. It also manages land use planning, zoning reviews, and comprehensive plan updates to ensure orderly, sustainable development consistent with community goals. Funding supports salaries and benefits for professional and administrative staff, training, technology systems, contractual services, and operational expenses necessary to deliver timely, high-quality service to residents, contractors, and businesses. The department plays a critical role in maintaining public safety, protecting property values, and preserving the Town's distinctive character.

The proposed FY26 budget reflects a 4.31% increase in Development Services expenses compared to FY25. This increase is primarily attributed to adjustments in personnel costs, contractual services, and resources needed to support building, planning, and code compliance activities. The additional funding ensures the Town can continue to meet service demands, maintain timely permit processing, and support community development initiatives.

Department: 541100-Municipal Services-Public Works Division

Department	FY2025	FY2026	Difference \$	Difference %
Municipal Services-Public Works Division	\$ 3,982,690	\$ 4,121,540	\$ 138,850	3.49%

This line item funds the activities of the Public Works Division, which is responsible for the maintenance, repair, and improvement of the Town's public infrastructure and facilities. The division's duties include street and sidewalk maintenance, stormwater system upkeep, landscaping and tree care, beach cleaning, park and recreation facility maintenance, streetlight repairs, and signage installation. Public Works also support special events, assist with emergency response and storm preparation, and coordinate with contractors for specialized maintenance projects. Funding covers salaries and benefits for operations and maintenance staff, equipment purchases and repairs, materials, fuel utilities, and contracted services. This division plays a vital role in ensuring that public spaces are safe, clean, attractive, and functional, enhancing the overall quality of life for residents and the experience of visitors to the Town.

The FY26 proposed budget includes a 3.49% increase in Public Works Division expenses compared to FY25. This increase reflects higher costs for maintenance materials, equipment, and contractual

services, as well as investments to maintain the Town's infrastructure and public spaces at a high standard for residents and visitors.

Department: 572000-Recreation

Department	FY2025	FY2026	Difference \$	Difference %
Recreation	\$ 116,999	\$ 121,548	\$ 4,549	3.89%

This line item supports programs, services, and activities designed to enhance the quality of life for the Town's senior population. Funding provides for recreational classes, wellness programs, educational workshops, and social gatherings that encourage active lifestyles, lifelong learning, and community connections. It also supports partnerships with local organizations and agencies to expand resources available to seniors, including health screenings, informational seminars, and volunteer opportunities. Operational costs include volunteer stipends, facility use, program materials, and contracted instructors or service providers. These efforts aim to foster social engagement, promote physical and mental well-being, and ensure that Lauderdale-By-The-Sea remains an age-friendly community where senior residents feel valued, supported, and connected.

The FY26 proposed budget reflects a 3.89% increase in Senior Citizens Activities compared to FY25. This increase supports expanded program offerings, special events, and resources designed to enhance the quality of life, social engagement, and wellness opportunities for the Town's senior population. FY26 will be the last full year of the contract with Bien-Aime, Inc., but there is the option of two one-year renewals.

This concludes the General Fund Expenditure discussion.

Proprietary (Enterprise) Funds

Proprietary (Enterprise) funds are funds where the costs of providing goods or services are funded primarily through user fees and charges rather than taxes. For the Town of Lauderdale-By-The-Sea, these funds include the Building, Sewer, and the Parking Fund. Each fund is self-supporting, meaning revenues generated from their respective services are used exclusively to cover related operating costs, capital improvements, and maintenance. This structure ensures that the users of these services directly support their ongoing operation, reducing the budgetary impact on the General Fund.

Building Fund

Fund	FY2025	FY2026	Difference \$	Difference %
Building	\$1,728,121	\$1,940,940	\$212,819	12.32%

The Building Fund is a special revenue fund that supports the Town's Building Department operations. This department is responsible for issuing building permits, conducting inspections, and ensuring compliance with building codes to promote safe construction and development within the Town. In addition, the Fire Marshal conducts fire plan reviews and inspections as part of the department's responsibilities. Revenues for the Building Fund are generated primarily through permit fees and other building-related charges, and by law, these funds must be used exclusively to support building and inspection services. This structure ensures that the costs of regulatory oversight are born by those undertaking construction and development, not by the Town's general taxpayers.

For FY26, the Town's building fund expenditures are set at \$1,940,940, which is a 12.32% increase over last year. The costs included in this fund are a percentage of personnel expenses for those employees allocated to the fund as well as professional and contractual services, expenses paid to CAP for building permit services, other miscellaneous expenses, and a transfer to the General Fund.

The Town continues with the permit scanning project that was started in FY24. By scanning our permit files, we will be better prepared for any damage that may occur due to storms or roof failures.

Sewer Fund

Fund	FY2025	FY2026	Difference \$	Difference %
Sewer	\$1,710,480	\$1,803,000	\$92,520	5.41%

The Sewer Fund is an enterprise fund used to account for the collection and transmission of sewage for treatment within the Town's service area, which is located south of Pine Avenue. Revenues are derived from user fees charged to properties connected to the sewer system, and these funds are used exclusively for operating expenses, maintenance, and capital improvements to ensure reliable and environmentally responsible wastewater services. As a self-supporting fund, sewer operations do not rely on property tax revenues, ensuring that only system users bear the cost of providing this essential service.

The Town owns the sewer system from Pine Avenue to the Town's southern boundary, but we do not have a sewage treatment plant. Instead, we contract with the City of Pompano Beach to accept our wastewater flow and transmit our flow through their force mains and lift stations to the County's treatment plant on Copans Road. The master sewer agreement with the City of Pompano Beach provides that they maintain our two pump stations (one located on Seagrape Drive and the other located

on Hibiscus Ave) and they pay the County for the treatment of our wastewater. The City of Pompano Beach sets the fees to pay for this service on a calendar year and if rate changes are proposed they will be reviewed, and staff will suggest any necessary adjustments that may be warranted.

The Sewer fund had a slight increase of 5.41% from FY25 due to increase in costs from the City of Pompano Beach. Staff proposes allocating \$200,000 to continue the ongoing work to maintain the infrastructure through proactive lining of sanitary sewer laterals to reduce the need for emergency repairs.

Fire Fund

Fund	FY2025	FY2026	Difference \$	Difference %
Fire	\$2,024,159	\$2,548,000	\$523,841	25.88%

The Fire Fund is a special revenue fund designated to account for all expenses related to the provision of fire protection services for the Town. In FY25, these services were provided under contract with the City of Pompano Beach. However, the City has elected to terminate the agreement, effective this fiscal year. As a result, in FY26 the Town will be billed for actual costs incurred during the transition period and will need to secure a new service provider to ensure uninterrupted fire protection. This change presents both operational and financial challenges, as the Town must evaluate service options, negotiate new contractual terms, and potentially absorb higher costs to maintain the same level of emergency response and public safety.

The Fire Assessment is the Town's third-largest revenue source and is restricted solely for fire protection services. At the July 8th meeting, the Commission approved an increase to \$303.39 per residential unit and \$0.45 per square foot for commercial properties. This adjustment was recommended to ensure sufficient funding to cover the anticipated actual costs of providing fire protection services in the coming year.

Capital Project Fund

Fund	FY2025	FY2026	Difference \$	Difference %
Capital	\$4,052,000	\$3,953,209	-\$98,791	-2.44%

The Capital Improvement Fund is used to plan, finance, and account for major infrastructure projects and the acquisition or replacement of significant capital assets that enhance the community. For the Town of Lauderdale-By-The-Sea, this includes projects such as park improvements, roadway enhancements, stormwater upgrades, and facility renovations. Funding is typically provided through transfers from the General Fund and Parking Fund, along with grants and other dedicated revenues. The Capital Improvement Fund allows the Town to strategically invest in long-term community needs while maintaining and improving public assets for residents, businesses, and visitors.

The Sources of funding for the Capital Fund in FY26 are listed in the table below.

FY26	
FUND 300-CAPITAL FUND	FY26
FUNDING SOURCES	Proposed
Appropriated Fund Balance	\$ 700,000.00
Beach Portal Grant	\$ 50,000
Transfer from General Fund	\$ 3,203,209
TOTAL REVENUE	\$ 3,953,209

Capital Project Expenditures

The list below details the proposed Capital Improvement Projects included in the Town's FY26 budget.

FY26 CIP

FUND 300-CAPITAL FUND	FY26
EXPENDITURES	Proposed FY26
FDOT Manhole Covers (Pine- Flamingo)	\$ 100,000
Beach Renourishment	\$ 116,667
Beach Portal-Design (Roll Over)	\$ 50,000
Beach Portal-Design	\$ 725,000
El Prado Park	\$ 1,300,000
Neighborhood Roadway Paving	\$ 400,000
Storm Water Lining	\$ 500,000
West Plaza Refurbishments	\$ 500,000
Bougainvilla /Poinciana Planning (Roll over)	\$ 115,000
TOTAL EXPENDITURES	\$ 3,806,667

1. FDOT Manhole Covers

As part of the FDOT resurfacing of A1A from Flamingo to Pine Avenue, the Town is required to adjust its manholes at the completion of the project in order to meet the grades set after the resurfacing project.

2. Beach Renourishment Segment II

This is the third and final payment due to the County for beach renourishment.

3. Beach Portal Construction

Costs associated with the replacement of two existing beach portals. This includes the structure, hardscape, electrical, and landscaping (where applicable). Cost for the design was funded through a FRDAP grant from the State of Florida.

4. El Prado Park Refurbishment

This project will include replacement of hardscape, landscape, electrical upgrades, irrigation upgrades, site furnishing, and a new portal structure.

5. Neighborhood Roadway Paving and Refurbishment

This is the second phase of a multi-phased project to resurface and refurbish the Town's streets. Priority will be established through the Roadway Study completed in FY21 and staff inspections.

6. Storm Sewer Lining

This project seeks to proactively address segments of storm sewer (primarily outfalls) in order to ensure their structural integrity. This is especially critical for segments that run through easements on private property.

7. West Plaza Refurbishments

This project will include enhancements to lighting, additional elements of hardscape as well as landscape and signage within the plazas.

8. Complete Street Project-Design (Bougainvilla/Poinciana)

This represents the carry-over amount needed to complete the design of Bougainvilla/Poinciana including stormwater, landscape, and hardscape improvements. The design is taking place over the FY25 and FY26 years. Approximately 50% of the work for the design was completed in FY25 at a cost of \$142,209.

Parking Fund

Fund	FY2025	FY2026	Difference \$	Difference %
Parking	\$3,319,784	\$3,613,524	\$293,740	8.85%

The Parking Fund is an enterprise fund that accounts for all revenues and expenses associated with providing safe, clean, and well-managed public parking throughout the Town. Revenues are generated primarily through parking fees, permits, and fines and are reinvested into parking operations, maintenance, enforcement, and technology upgrades. As a self-supporting fund, parking operations do not rely on property tax revenues. In addition, covering operating costs, the Parking Fund often contributes to the Town's Capital Improvement Plan, supporting projects that benefit both residents and visitors.

The proposed FY26 budget fully funds all parking operations and is projected to maintain \$2 million in reserves, which may be utilized to support future Capital Improvement Program projects.

Fund Balances and Reserves

The following table provides information on the amounts available in the various reserve and fund balance accounts as of the beginning of this fiscal year and projects what will be available at the end of the current and next fiscal year.

FY26				
FUND BALANCES AND RESERVES				
	Actual 9/30/24	Estimated as of 9/30/25	Appropriated for Use in FY26	Estimated 9/30/26
GENERAL FUND				
Emergency Reserve	\$ 2,552,621	\$ 2,626,625	\$ -	\$ 2,626,625
Unassigned Fund Balance	\$ 7,669,092	\$ 4,083,033	\$ 2,607,943	\$ 1,475,090
Subtotal	\$ 10,221,713	\$ 6,709,658	\$ 2,607,943	\$ 4,101,715
CAPITAL FUND				
El Mar Drive Improvements-Restricted	\$ 485,635	\$ 485,635	\$ -	\$ 485,635
Projects	\$ 1,638,878	\$ 1,531,290	\$ 700,000	\$ 831,290
Subtotal	\$ 2,124,513	\$ 2,016,925	\$ 700,000	\$ 1,316,925
FIRE FUND Balance-Restricted	\$ 1,184,535	\$ 851,004	\$ 150,000	\$ 701,004
LETF FUND Balance-Restricted	\$ 198	\$ 198		\$ 198
BUILDING FUND	\$ 1,248,482	\$ 1,002,682	\$ 90,750	\$ 911,932
PARKING FUND	\$ 5,381,175	\$ 6,711,704		\$ 6,711,704
PILOP	\$ 200	\$ 200		\$ 200
SEWER FUND	\$ 1,516,088	\$ 961,986	\$ -	\$ 961,986

Final Comments:

During the initial budget workshop, the Commission requested an analysis of alternative millage rate scenarios to better understand the potential impact on revenues. The chart below presents a comparison of the net taxes to be collected at the current millage rate, the rolled-back rate, and three additional rate options, providing a basis for informed decision-making during the budget process.

	Current Rate	Rolled-Back Rate	Proposed Rate	Proposed Rate	Proposed Rate
Proposed Millage Rate:	3.9235	3.7241	3.8000	3.8500	3.9000
Gross Taxes to be levied:	\$ 15,043,743	\$ 14,279,191	\$ 14,570,211	\$ 14,761,925	\$ 14,953,638
Net Taxes to be collected (95%):	\$ 14,291,556	\$ 13,565,231	\$ 13,841,701	\$ 14,023,829	\$ 14,205,956
<i>Recommended millage rate of 3.9235 per 1,000 at 95% would provide:</i>	\$ 14,291,556	\$ 14,291,556	\$ 14,291,556	\$ 14,291,556	\$ 14,291,556
Difference in revenue:	\$ -	\$ (726,325)	\$ (449,855)	\$ (267,728)	\$ (85,600)

In response to the Commission's request, staff has compiled a list of contracts exceeding the Town Manager's approval authority. The list below is for reference and can be updated as needed to reflect any changes in scope, timing, or procurement requirements. These contracts will be brought forward to the Commission for consideration at the appropriate time of renewal.

- Audit-\$50,000
- Beach Cleaning and Sanitizing-\$288,000
- Storm Drain and Sewer Line Maintenance & Repair-\$90,000
- Landscaping and Professional Tree Maintenance-\$80,000
- Paver Pressure Cleaning Service (Downtown)-\$185,000
- Electrical Maintenance and Repair-Townwide-\$65,000
- Lobbyist-\$30,000
- Emergency Medical Services-\$1,400,000
- Fire Services-\$2,100,000
- Electric Local Shuttle Service-\$230,000
- Public Relations and Crisis Communications-\$150,000
- Police Services-\$7,000,000
- Townwide Camera Monitoring & Maintenance-\$80,000
- Engineering Services-\$75,000
- Parking Enforcement Services-\$360,000
- Paperless Initiative-\$100,000
- Building Permitting Services-\$900,000



Lauderdale-By-The-Sea, FL

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund						
Department: 000000 - Assigned						
001-000000-380200 Appropriated Fund Balance	2,607,943.00	2,607,943.00	0.00	0.00	-2,607,943.00	100.00 %
Department: 000000 - Assigned Total:	2,607,943.00	2,607,943.00	0.00	0.00	-2,607,943.00	100.00%
Department: 301000 - Ad Valorem Property Taxes						
001-301000-311100 Ad Valorem Property Taxes	14,291,556.00	14,291,556.00	0.00	0.00	-14,291,556.00	100.00 %
Department: 301000 - Ad Valorem Property Taxes Total:	14,291,556.00	14,291,556.00	0.00	0.00	-14,291,556.00	100.00%
Department: 301100 - Utility Taxes						
001-301100-311101 Fpl Utility Tax	991,111.00	991,111.00	0.00	0.00	-991,111.00	100.00 %
001-301100-311440 Gas Utility Tax	23,500.00	23,500.00	0.00	0.00	-23,500.00	100.00 %
001-301100-314300 Water Utility Tax	207,257.00	207,257.00	0.00	0.00	-207,257.00	100.00 %
Department: 301100 - Utility Taxes Total:	1,221,868.00	1,221,868.00	0.00	0.00	-1,221,868.00	100.00%
Department: 301600 - Franchise Taxes						
001-301600-313100 Fl Power & Light Franchise	750,000.00	750,000.00	0.00	0.00	-750,000.00	100.00 %
001-301600-313300 Waste Franchise Collection	169,000.00	169,000.00	0.00	0.00	-169,000.00	100.00 %
001-301600-313400 Gas Franchise	23,500.00	23,500.00	0.00	0.00	-23,500.00	100.00 %
001-301600-313600 Towing Franchise Fees	500.00	500.00	0.00	0.00	-500.00	100.00 %
Department: 301600 - Franchise Taxes Total:	943,000.00	943,000.00	0.00	0.00	-943,000.00	100.00%
Department: 302000 - Licenses & Permits						
001-302000-321100 Business License Taxes	100,500.00	100,500.00	0.00	0.00	-100,500.00	100.00 %
001-302000-321110 Sidewalk Cafe Row	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
001-302000-322150 Miscellaneous Permits	500.00	500.00	0.00	0.00	-500.00	100.00 %
001-302000-322250 Development Services Applications	2,400.00	2,400.00	0.00	0.00	-2,400.00	100.00 %
Department: 302000 - Licenses & Permits Total:	203,400.00	203,400.00	0.00	0.00	-203,400.00	100.00%
Department: 303000 - Intergovernmental Revenues						
001-303000-311120 Municipal Revenue Sharing	185,000.00	185,000.00	0.00	0.00	-185,000.00	100.00 %
001-303000-311150 Alcoholic Beverage License	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
001-303000-311180 Sales Tax	550,000.00	550,000.00	0.00	0.00	-550,000.00	100.00 %
001-303000-312410 Local Op Gas Tax 1 - 6 Cent	80,000.00	80,000.00	0.00	0.00	-80,000.00	100.00 %
001-303000-312420 Local Op Gas Tax 2 - 5 Cent	49,000.00	49,000.00	0.00	0.00	-49,000.00	100.00 %
001-303000-315100 Communication Service Tax	320,000.00	320,000.00	0.00	0.00	-320,000.00	100.00 %
001-303000-334915 Fdot-reimbursable Grant	34,384.00	34,384.00	0.00	0.00	-34,384.00	100.00 %
001-303000-343401 Surtax Revenue	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
Department: 303000 - Intergovernmental Revenues Total:	1,383,384.00	1,383,384.00	0.00	0.00	-1,383,384.00	100.00%
Department: 304000 - Charges for Services						
001-304000-347500 Tennis - Shuffle Key	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00 %
Department: 304000 - Charges for Services Total:	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00%
Department: 305000 - Fines & Forfeitures						
001-305000-354150 Fines,trafficviolation,citatio	30,000.00	30,000.00	0.00	0.00	-30,000.00	100.00 %
001-305000-354160 Code Enforcement Fines	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
001-305000-359100 Other Fines & Alarms	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Department: 305000 - Fines & Forfeitures Total:	81,000.00	81,000.00	0.00	0.00	-81,000.00	100.00%
Department: 306000 - Miscellaneous Revenues						
001-306000-361100 Interest Earnings	500,000.00	500,000.00	0.00	0.00	-500,000.00	100.00 %
001-306000-362000 Rent/lease Royalties	136,157.00	136,157.00	0.00	0.00	-136,157.00	100.00 %
001-306000-366100 Donations	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
001-306000-366101 Special Events -Donations	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
001-306000-369100 Miscellaneous Revenues	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
001-306000-369101 Special Events- Applications	2,000.00	2,000.00	0.00	0.00	-2,000.00	100.00 %
001-306000-369200 Miscellaneous Applications	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
001-306000-369201	Miscellaneous Merchandisesales	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
001-306000-369250	Recreational Activities Fee	19,000.00	19,000.00	0.00	0.00	-19,000.00	100.00 %
001-306000-369500	miscellaneous Lobbyist	500.00	500.00	0.00	0.00	-500.00	100.00 %
001-306000-369901	Insurance Reimbursement	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
Department: 306000 - Miscellaneous Revenues Total:		698,657.00	698,657.00	0.00	0.00	-698,657.00	100.00%
Department: 511000 - Commission							
001-511000-500110	Commission Salaries	141,750.00	141,750.00	0.00	0.00	141,750.00	100.00 %
001-511000-500210	Employer Fica Taxes	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
001-511000-500220	Retirement	68,000.00	68,000.00	0.00	0.00	68,000.00	100.00 %
001-511000-500230	Group Insurance	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
001-511000-500345	Contractual Services	17,540.00	17,540.00	0.00	0.00	17,540.00	100.00 %
001-511000-500510	Office Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
001-511000-500512	Elections	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
001-511000-500525	Uniform Expense	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
001-511000-500540	Dues & Subscriptions	3,250.00	3,250.00	0.00	0.00	3,250.00	100.00 %
001-511000-500545	Training	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
001-511000-500550	Operating Expenses	21,900.00	21,900.00	0.00	0.00	21,900.00	100.00 %
Department: 511000 - Commission Total:		353,940.00	353,940.00	0.00	0.00	353,940.00	100.00%
Department: 511100 - Donation-Non Profits							
001-511100-500820	Donations-aids To Private Org	68,500.00	68,500.00	0.00	0.00	68,500.00	100.00 %
Department: 511100 - Donation-Non Profits Total:		68,500.00	68,500.00	0.00	0.00	68,500.00	100.00%
Department: 511200 - Visitor Center							
001-511200-500120	Regular Salaries	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
001-511200-500210	Employer Fica Taxes	5,355.00	5,355.00	0.00	0.00	5,355.00	100.00 %
001-511200-500220	Retirement	8,885.00	8,885.00	0.00	0.00	8,885.00	100.00 %
001-511200-500230	Group Insurance	3,050.00	3,050.00	0.00	0.00	3,050.00	100.00 %
001-511200-500311	Advertisements	6,795.00	6,795.00	0.00	0.00	6,795.00	100.00 %
001-511200-500340	Sewer/wastewater	4,410.00	4,410.00	0.00	0.00	4,410.00	100.00 %
001-511200-500345	Contractual Services	3,750.00	3,750.00	0.00	0.00	3,750.00	100.00 %
001-511200-500430	Electric Service	2,415.00	2,415.00	0.00	0.00	2,415.00	100.00 %
001-511200-500431	Water Service	6,360.00	6,360.00	0.00	0.00	6,360.00	100.00 %
001-511200-500463	Service Maintenance Contracts	3,150.00	3,150.00	0.00	0.00	3,150.00	100.00 %
001-511200-500506	Printing & Binding	2,590.00	2,590.00	0.00	0.00	2,590.00	100.00 %
001-511200-500520	Bldg. Maintenance	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-511200-500550	Operating Expenses	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
Department: 511200 - Visitor Center Total:		125,260.00	125,260.00	0.00	0.00	125,260.00	100.00%
Department: 513000 - Administration							
001-513000-500120	Regular Salaries	748,453.00	748,453.00	0.00	0.00	748,453.00	100.00 %
001-513000-500121	Temporary Salaries/ Interns	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
001-513000-500140	Overtime Salaries	5,775.00	5,775.00	0.00	0.00	5,775.00	100.00 %
001-513000-500210	Employer Fica Taxes	56,543.00	56,543.00	0.00	0.00	56,543.00	100.00 %
001-513000-500220	Retirement	165,555.00	165,555.00	0.00	0.00	165,555.00	100.00 %
001-513000-500230	Group Insurance	204,000.00	204,000.00	0.00	0.00	204,000.00	100.00 %
001-513000-500315	Professional Services	43,500.00	43,500.00	0.00	0.00	43,500.00	100.00 %
001-513000-500320	Audit Expense	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
001-513000-500344	Hr Expenses	4,250.00	4,250.00	0.00	0.00	4,250.00	100.00 %
001-513000-500345	Contractual Services	94,970.00	94,970.00	0.00	0.00	94,970.00	100.00 %
001-513000-500463	Service Maintenance Contracts	41,000.00	41,000.00	0.00	0.00	41,000.00	100.00 %
001-513000-500506	Printing & Binding	3,200.00	3,200.00	0.00	0.00	3,200.00	100.00 %
001-513000-500508	Postage	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
001-513000-500510	Office Supplies	13,800.00	13,800.00	0.00	0.00	13,800.00	100.00 %
001-513000-500525	Uniform Expense	1,075.00	1,075.00	0.00	0.00	1,075.00	100.00 %
001-513000-500540	Dues & Subscriptions	10,437.00	10,437.00	0.00	0.00	10,437.00	100.00 %
001-513000-500545	Training	37,050.00	37,050.00	0.00	0.00	37,050.00	100.00 %
001-513000-500550	Operating Expenses	26,350.00	26,350.00	0.00	0.00	26,350.00	100.00 %
Department: 513000 - Administration Total:		1,525,958.00	1,525,958.00	0.00	0.00	1,525,958.00	100.00%

Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 514000 - Town Attorney							
001-514000-500310	Legal Expense	370,800.00	370,800.00	0.00	0.00	370,800.00	100.00 %
001-514000-500314	Litigation	49,440.00	49,440.00	0.00	0.00	49,440.00	100.00 %
Department: 514000 - Town Attorney Total:		420,240.00	420,240.00	0.00	0.00	420,240.00	100.00%
Department: 519000 - General							
001-519000-500311	Advertisements	6,200.00	6,200.00	0.00	0.00	6,200.00	100.00 %
001-519000-500315	Professional Services	133,500.00	133,500.00	0.00	0.00	133,500.00	100.00 %
001-519000-500345	Contractual Services	71,350.00	71,350.00	0.00	0.00	71,350.00	100.00 %
001-519000-500349	Community Mobility Services	230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
001-519000-500451	Auto, Property & Liability Ins	345,300.00	345,300.00	0.00	0.00	345,300.00	100.00 %
001-519000-500452	Workers Compensation Insur	101,024.00	101,024.00	0.00	0.00	101,024.00	100.00 %
001-519000-500463	Service Maintenance Contracts	23,100.00	23,100.00	0.00	0.00	23,100.00	100.00 %
001-519000-500497	Contingency	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00 %
001-519000-500511	Computer Expense	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
001-519000-500550	Operating Expenses	96,300.00	96,300.00	0.00	0.00	96,300.00	100.00 %
001-519000-500552	Recycling And Solid Waste Exp	66,000.00	66,000.00	0.00	0.00	66,000.00	100.00 %
Department: 519000 - General Total:		1,277,774.00	1,277,774.00	0.00	0.00	1,277,774.00	100.00%
Department: 519100 - Tourism and Community Outreach							
001-519100-500120	Regular Salaries	110,000.00	110,000.00	0.00	0.00	110,000.00	100.00 %
001-519100-500210	Employer Fica Taxes	8,415.00	8,415.00	0.00	0.00	8,415.00	100.00 %
001-519100-500220	Retirement	21,872.00	21,872.00	0.00	0.00	21,872.00	100.00 %
001-519100-500230	Group Insurance	22,400.00	22,400.00	0.00	0.00	22,400.00	100.00 %
001-519100-500311	Advertisements	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
001-519100-500315	Professional Services	166,000.00	166,000.00	0.00	0.00	166,000.00	100.00 %
001-519100-500345	Contractual Services	6,750.00	6,750.00	0.00	0.00	6,750.00	100.00 %
001-519100-500347	Programs	13,300.00	13,300.00	0.00	0.00	13,300.00	100.00 %
001-519100-500495	Special Events	203,000.00	203,000.00	0.00	0.00	203,000.00	100.00 %
001-519100-500506	Printing & Binding	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
001-519100-500540	Dues & Subscriptions	1,650.00	1,650.00	0.00	0.00	1,650.00	100.00 %
001-519100-500545	Training	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-519100-500550	Operating Expenses	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Department: 519100 - Tourism and Community Outreach Total:		642,387.00	642,387.00	0.00	0.00	642,387.00	100.00%
Department: 521000 - Police Department							
001-521000-500141	Bso Overtime	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
001-521000-500345	Contractual Services	7,159,374.00	7,159,374.00	0.00	0.00	7,159,374.00	100.00 %
001-521000-500352	Contract Services	5,800.00	5,800.00	0.00	0.00	5,800.00	100.00 %
001-521000-500640	Capital Outlay - Equip & Mach	13,100.00	13,100.00	0.00	0.00	13,100.00	100.00 %
Department: 521000 - Police Department Total:		7,278,274.00	7,278,274.00	0.00	0.00	7,278,274.00	100.00%
Department: 523000 - Emergency Medical Services							
001-523000-500345	Contractual Services	1,440,000.00	1,440,000.00	0.00	0.00	1,440,000.00	100.00 %
Department: 523000 - Emergency Medical Services Total:		1,440,000.00	1,440,000.00	0.00	0.00	1,440,000.00	100.00%
Department: 524000 - Development Services							
001-524000-500120	Regular Salaries	465,000.00	465,000.00	0.00	0.00	465,000.00	100.00 %
001-524000-500121	Temporary Salaries/ Interns	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
001-524000-500140	Overtime Salaries	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
001-524000-500210	Employer Fica Taxes	35,917.00	35,917.00	0.00	0.00	35,917.00	100.00 %
001-524000-500220	Retirement	94,321.00	94,321.00	0.00	0.00	94,321.00	100.00 %
001-524000-500230	Group Insurance	120,000.00	120,000.00	0.00	0.00	120,000.00	100.00 %
001-524000-500315	Professional Services	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
001-524000-500345	Contractual Services	329,000.00	329,000.00	0.00	0.00	329,000.00	100.00 %
001-524000-500463	Service Maintenance Contracts	5,200.00	5,200.00	0.00	0.00	5,200.00	100.00 %
001-524000-500506	Printing & Binding	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
001-524000-500508	Postage	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-524000-500510	Office Supplies	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
001-524000-500525	Uniform Expense	1,740.00	1,740.00	0.00	0.00	1,740.00	100.00 %
001-524000-500540	Dues & Subscriptions	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
001-524000-500545	Training	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
001-524000-500550	Operating Expenses	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
Department: 524000 - Development Services Total:		1,163,178.00	1,163,178.00	0.00	0.00	1,163,178.00	100.00%
Department: 541100 - Mun Srvsc - Public Works Div							
001-541100-500120	Regular Salaries	1,181,125.00	1,181,125.00	0.00	0.00	1,181,125.00	100.00 %
001-541100-500140	Overtime Salaries	75,075.00	75,075.00	0.00	0.00	75,075.00	100.00 %
001-541100-500210	Employer Fica Taxes	96,099.00	96,099.00	0.00	0.00	96,099.00	100.00 %
001-541100-500220	Retirement	171,307.00	171,307.00	0.00	0.00	171,307.00	100.00 %
001-541100-500230	Group Insurance	367,000.00	367,000.00	0.00	0.00	367,000.00	100.00 %
001-541100-500315	Professional Services	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
001-541100-500340	Sewer/wastewater	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00 %
001-541100-500345	Contractual Services	655,281.00	655,281.00	0.00	0.00	655,281.00	100.00 %
001-541100-500410	Communications	77,000.00	77,000.00	0.00	0.00	77,000.00	100.00 %
001-541100-500430	Electric Service	62,000.00	62,000.00	0.00	0.00	62,000.00	100.00 %
001-541100-500431	Water Service	260,000.00	260,000.00	0.00	0.00	260,000.00	100.00 %
001-541100-500433	Electric Service-streets	72,500.00	72,500.00	0.00	0.00	72,500.00	100.00 %
001-541100-500445	Equip Rent/lease	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
001-541100-500460	Equipment Maintenance	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
001-541100-500461	Vehicle Maintenance	27,500.00	27,500.00	0.00	0.00	27,500.00	100.00 %
001-541100-500462	Fuel	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
001-541100-500463	Service Maintenance Contracts	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
001-541100-500469	Buoy Maintenance	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
001-541100-500470	Radio Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
001-541100-500498	Storm Drain Rehab/maint	90,000.00	90,000.00	0.00	0.00	90,000.00	100.00 %
001-541100-500508	Postage	350.00	350.00	0.00	0.00	350.00	100.00 %
001-541100-500510	Office Supplies	750.00	750.00	0.00	0.00	750.00	100.00 %
001-541100-500520	Bldg. Maintenance	130,000.00	130,000.00	0.00	0.00	130,000.00	100.00 %
001-541100-500525	Uniform Expense	17,500.00	17,500.00	0.00	0.00	17,500.00	100.00 %
001-541100-500529	Street Light Maintenance	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
001-541100-500530	Street Maint Repair Supply	82,500.00	82,500.00	0.00	0.00	82,500.00	100.00 %
001-541100-500531	Grounds Maint/landscaping	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
001-541100-500532	Signs	17,000.00	17,000.00	0.00	0.00	17,000.00	100.00 %
001-541100-500534	Sidewalk Maint Repair	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
001-541100-500535	Flags	3,250.00	3,250.00	0.00	0.00	3,250.00	100.00 %
001-541100-500536	Sea Oats	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
001-541100-500540	Dues & Subscriptions	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
001-541100-500545	Training	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
001-541100-500547	Hurricane Expenditure	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
001-541100-500550	Operating Expenses	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
001-541100-500624	Capital Outlay-bldg. Improvem	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
001-541100-500640	Capital Outlay - Equip & Mach	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
001-541100-500644	Capital Outlay-vehicles	53,303.00	53,303.00	0.00	0.00	53,303.00	100.00 %
Department: 541100 - Mun Srvsc - Public Works Div Total:		4,121,540.00	4,121,540.00	0.00	0.00	4,121,540.00	100.00%
Department: 572000 - Recreation							
001-572000-500342	Senior Rec. Ctr. Contract	117,548.00	117,548.00	0.00	0.00	117,548.00	100.00 %
001-572000-500463	Service Maintenance Contracts	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
001-572000-500510	Office Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
Department: 572000 - Recreation Total:		121,548.00	121,548.00	0.00	0.00	121,548.00	100.00%
Department: 581100 - Interfund Transfers							
001-581100-380102	Transfer From Bldg-oh Costs	300,000.00	300,000.00	0.00	0.00	-300,000.00	100.00 %
001-581100-500910	Transfer To Cip Fund	3,203,209.00	3,203,209.00	0.00	0.00	3,203,209.00	100.00 %
Department: 581100 - Interfund Transfers Surplus (Deficit):		-2,903,209.00	-2,903,209.00	0.00	0.00	2,903,209.00	100.00%
Fund: 001 - General Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 102 - Building Fund							
Department: 000000 - Assigned							
102-000000-380200	Appropriated Fund Balance	90,750.00	90,750.00	0.00	0.00	-90,750.00	100.00 %
Department: 000000 - Assigned Total:		90,750.00	90,750.00	0.00	0.00	-90,750.00	100.00%

Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 302100 - Building Permit and Inpection							
102-302100-322100	Building Permits	1,800,190.00	1,800,190.00	0.00	0.00	-1,800,190.00	100.00 %
102-302100-322105	Fire Plan Review Fees	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
Department: 302100 - Building Permit and Inpection Total:		1,850,190.00	1,850,190.00	0.00	0.00	-1,850,190.00	100.00%
Department: 524100 - Building							
102-524100-500120	Regular Salaries	300,433.00	300,433.00	0.00	0.00	300,433.00	100.00 %
102-524100-500121	Temporary Salaries/ Interns	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
102-524100-500140	Overtime Salaries	10,500.00	10,500.00	0.00	0.00	10,500.00	100.00 %
102-524100-500210	Employer Fica Taxes	24,398.00	24,398.00	0.00	0.00	24,398.00	100.00 %
102-524100-500220	Retirement	64,579.00	64,579.00	0.00	0.00	64,579.00	100.00 %
102-524100-500230	Group Insurance	77,000.00	77,000.00	0.00	0.00	77,000.00	100.00 %
102-524100-500315	Professional Services	175,000.00	175,000.00	0.00	0.00	175,000.00	100.00 %
102-524100-500345	Contractual Services	64,158.00	64,158.00	0.00	0.00	64,158.00	100.00 %
102-524100-500402	Building Permit Services	900,000.00	900,000.00	0.00	0.00	900,000.00	100.00 %
102-524100-500463	Service Maintenance Contracts	3,552.00	3,552.00	0.00	0.00	3,552.00	100.00 %
102-524100-500525	Uniform Expense	4,060.00	4,060.00	0.00	0.00	4,060.00	100.00 %
102-524100-500540	Dues & Subscriptions	1,960.00	1,960.00	0.00	0.00	1,960.00	100.00 %
102-524100-500545	Training	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
102-524100-500550	Operating Expenses	4,300.00	4,300.00	0.00	0.00	4,300.00	100.00 %
102-524100-581001	Transfer To GF-OH Costs	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
Department: 524100 - Building Total:		1,940,940.00	1,940,940.00	0.00	0.00	1,940,940.00	100.00%
Fund: 102 - Building Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 103 - Sewer Fund							
Department: 304000 - Charges for Services							
103-304000-343500	Sewer Fees	1,803,000.00	1,803,000.00	0.00	0.00	-1,803,000.00	100.00 %
Department: 304000 - Charges for Services Total:		1,803,000.00	1,803,000.00	0.00	0.00	-1,803,000.00	100.00%
Department: 535000 - Sanitary Sewers							
103-535000-500120	Regular Salaries	76,408.00	76,408.00	0.00	0.00	76,408.00	100.00 %
103-535000-500140	Overtime Salaries	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
103-535000-500210	Employer Fica Taxes	6,304.00	6,304.00	0.00	0.00	6,304.00	100.00 %
103-535000-500220	Retirement	16,393.00	16,393.00	0.00	0.00	16,393.00	100.00 %
103-535000-500230	Group Insurance	28,000.00	28,000.00	0.00	0.00	28,000.00	100.00 %
103-535000-500340	Sewer/wastewater	1,200,000.00	1,200,000.00	0.00	0.00	1,200,000.00	100.00 %
103-535000-500345	Contractual Services	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
103-535000-500430	Electric Service	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
103-535000-500431	Water Service	800.00	800.00	0.00	0.00	800.00	100.00 %
103-535000-500459	Sewer Line Maintenance	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
103-535000-500465	Pump Station Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
103-535000-500497	Contingency	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
103-535000-500506	Printing & Binding	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
103-535000-500550	Operating Expenses	1,750.00	1,750.00	0.00	0.00	1,750.00	100.00 %
103-535000-500630	Cap Outlay Imp Other Than Bldg	75,345.00	75,345.00	0.00	0.00	75,345.00	100.00 %
Department: 535000 - Sanitary Sewers Total:		1,803,000.00	1,803,000.00	0.00	0.00	1,803,000.00	100.00%
Fund: 103 - Sewer Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 115 - Fire Fund							
Department: 000000 - Assigned							
115-000000-380203	Appropriation From Fire Fund	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
Department: 000000 - Assigned Total:		150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00%
Department: 301050 - Fire Assessment							
115-301050-311200	Property Tax-fire Assessment	2,324,410.00	2,324,410.00	0.00	0.00	-2,324,410.00	100.00 %
Department: 301050 - Fire Assessment Total:		2,324,410.00	2,324,410.00	0.00	0.00	-2,324,410.00	100.00%
Department: 304000 - Charges for Services							
115-304000-342210	Fire Inspection Fees	73,590.00	73,590.00	0.00	0.00	-73,590.00	100.00 %
Department: 304000 - Charges for Services Total:		73,590.00	73,590.00	0.00	0.00	-73,590.00	100.00%

Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 522000 - Fire Department							
115-522000-500315	Professional Services	234,000.00	234,000.00	0.00	0.00	234,000.00	100.00 %
115-522000-500345	Contractual Services	2,160,000.00	2,160,000.00	0.00	0.00	2,160,000.00	100.00 %
115-522000-500520	Bldg. Maintenance	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
115-522000-500624	Capital Outlay-bldg. Improvemt	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
Department: 522000 - Fire Department Total:		2,548,000.00	2,548,000.00	0.00	0.00	2,548,000.00	100.00%
Fund: 115 - Fire Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 300 - Capital Project Fund							
Department: 000000 - Assigned							
300-000000-380200	Appropriated Fund Balance	700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00 %
Department: 000000 - Assigned Total:		700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00%
Department: 303000 - Intergovernmental Revenues							
300-303000-334920	Beach Portal-Funding	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
Department: 303000 - Intergovernmental Revenues Total:		50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00%
Department: 519000 - General							
300-519000-500120	Regular Salaries	90,990.00	90,990.00	0.00	0.00	90,990.00	100.00 %
300-519000-500210	Employer Fica Taxes	6,961.00	6,961.00	0.00	0.00	6,961.00	100.00 %
300-519000-500220	Retirement	27,339.00	27,339.00	0.00	0.00	27,339.00	100.00 %
300-519000-500230	Group Insurance	21,252.00	21,252.00	0.00	0.00	21,252.00	100.00 %
Department: 519000 - General Total:		146,542.00	146,542.00	0.00	0.00	146,542.00	100.00%
Department: 545170 - El Prado Park							
300-545170-500630	Cap Outlay Imp Other Than Bldg	1,300,000.00	1,300,000.00	0.00	0.00	1,300,000.00	100.00 %
Department: 545170 - El Prado Park Total:		1,300,000.00	1,300,000.00	0.00	0.00	1,300,000.00	100.00%
Department: 559011 - Storm Sewer Lining							
300-559011-500630	Cap Outlay Imp other than bldg	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
Department: 559011 - Storm Sewer Lining Total:		500,000.00	500,000.00	0.00	0.00	500,000.00	100.00%
Department: 572102 - Beach Portal							
300-572102-500629	Capital Outlay - Design/permit	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
300-572102-500630	Cap Outlay Imp Other Than Bldg	725,000.00	725,000.00	0.00	0.00	725,000.00	100.00 %
Department: 572102 - Beach Portal Total:		775,000.00	775,000.00	0.00	0.00	775,000.00	100.00%
Department: 572109 - FDOT Manhole Covers-Pine -Flamingo							
300-572109-500630	Cap Outlay Imp other than bldg	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
Department: 572109 - FDOT Manhole Covers-Pine -Flamingo Total:		100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%
Department: 572200 - Beach Renourishment							
300-572200-500630	Cap Outlay Imp Other Than Bldg	116,667.00	116,667.00	0.00	0.00	116,667.00	100.00 %
Department: 572200 - Beach Renourishment Total:		116,667.00	116,667.00	0.00	0.00	116,667.00	100.00%
Department: 572202 - West Plaza Refurbishment							
300-572202-500630	Cap Outlay Imp other than bldg	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
Department: 572202 - West Plaza Refurbishment Total:		500,000.00	500,000.00	0.00	0.00	500,000.00	100.00%
Department: 576136 - Street Proj.Bougain.Poinciana							
300-576136-500629	Capital Outlay - Design/permit	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
Department: 576136 - Street Proj.Bougain.Poinciana Total:		115,000.00	115,000.00	0.00	0.00	115,000.00	100.00%
Department: 576138 - Roadway Paving & Refurbishment							
300-576138-500630	Cap Outlay Imp Other Than Bldg	400,000.00	400,000.00	0.00	0.00	400,000.00	100.00 %
Department: 576138 - Roadway Paving & Refurbishment Total:		400,000.00	400,000.00	0.00	0.00	400,000.00	100.00%
Department: 581100 - Interfund Transfers							
300-581100-381105	Transfer From General Fund	3,203,209.00	3,203,209.00	0.00	0.00	-3,203,209.00	100.00 %
Department: 581100 - Interfund Transfers Total:		3,203,209.00	3,203,209.00	0.00	0.00	-3,203,209.00	100.00%
Fund: 300 - Capital Project Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 310 - Parking Fund							
Department: 302000 - Licenses & Permits							
310-302000-313101	Pilop Fee	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
Department: 302000 - Licenses & Permits Total:		50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00%

Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 304000 - Charges for Services							
310-304000-344500	Parking Permits	160,000.00	160,000.00	0.00	0.00	-160,000.00	100.00 %
310-304000-344520	Parking Agreements	94,024.00	94,024.00	0.00	0.00	-94,024.00	100.00 %
310-304000-344551	South Ocean	250,000.00	250,000.00	0.00	0.00	-250,000.00	100.00 %
310-304000-344552	Ocean Front Meters	450,000.00	450,000.00	0.00	0.00	-450,000.00	100.00 %
310-304000-344553	Commmerical Blvd. Meters	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
310-304000-344554	Parking Meters - Beach	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
310-304000-344555	Palm Portal- Fdg	130,000.00	130,000.00	0.00	0.00	-130,000.00	100.00 %
310-304000-344556	El Prado Parking Lot	654,000.00	654,000.00	0.00	0.00	-654,000.00	100.00 %
310-304000-344558	Town Hall Parking Lot	30,000.00	30,000.00	0.00	0.00	-30,000.00	100.00 %
310-304000-344559	El Mar Parking Lot	295,500.00	295,500.00	0.00	0.00	-295,500.00	100.00 %
310-304000-344560	A1A Parking Lot	700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00 %
310-304000-344563	Bougainvilla/ Poinciana	210,000.00	210,000.00	0.00	0.00	-210,000.00	100.00 %
Department: 304000 - Charges for Services Total:		3,273,524.00	3,273,524.00	0.00	0.00	-3,273,524.00	100.00%
Department: 305000 - Fines & Forfeitures							
310-305000-354100	Parking Fines	140,000.00	140,000.00	0.00	0.00	-140,000.00	100.00 %
Department: 305000 - Fines & Forfeitures Total:		140,000.00	140,000.00	0.00	0.00	-140,000.00	100.00%
Department: 306000 - Miscellaneous Revenues							
310-306000-362001	Bougainvilla Rent	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
Department: 306000 - Miscellaneous Revenues Total:		150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00%
Department: 545000 - Parking Operations							
310-545000-500120	Regular Salaries	286,028.00	286,028.00	0.00	0.00	286,028.00	100.00 %
310-545000-500140	Overtime Salaries	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
310-545000-500210	Employer Fica Taxes	22,264.00	22,264.00	0.00	0.00	22,264.00	100.00 %
310-545000-500220	Retirement	56,485.00	56,485.00	0.00	0.00	56,485.00	100.00 %
310-545000-500230	Group Insurance	85,000.00	85,000.00	0.00	0.00	85,000.00	100.00 %
310-545000-500345	Contractual Services	542,500.00	542,500.00	0.00	0.00	542,500.00	100.00 %
310-545000-500353	Parking Alternatives	85,000.00	85,000.00	0.00	0.00	85,000.00	100.00 %
310-545000-500410	Communications	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
310-545000-500430	Electric Service	10,750.00	10,750.00	0.00	0.00	10,750.00	100.00 %
310-545000-500431	Water Service	28,000.00	28,000.00	0.00	0.00	28,000.00	100.00 %
310-545000-500445	Equip Rent/lease	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
310-545000-500461	Vehicle Maintenance	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
310-545000-500462	Fuel	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
310-545000-500463	Service Maintenance Contracts	64,000.00	64,000.00	0.00	0.00	64,000.00	100.00 %
310-545000-500497	Contingency	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
310-545000-500506	Printing & Binding	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
310-545000-500508	Postage	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
310-545000-500510	Office Supplies	750.00	750.00	0.00	0.00	750.00	100.00 %
310-545000-500525	Uniform Expense	4,750.00	4,750.00	0.00	0.00	4,750.00	100.00 %
310-545000-500532	Signs	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
310-545000-500533	Parking Meter Parts-supplies	22,000.00	22,000.00	0.00	0.00	22,000.00	100.00 %
310-545000-500545	Training	2,351.00	2,351.00	0.00	0.00	2,351.00	100.00 %
310-545000-500550	Operating Expenses	39,000.00	39,000.00	0.00	0.00	39,000.00	100.00 %
310-545000-500630	Cap Outlay Imp Other Than Bldg	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
310-545000-500640	Capital Outlay - Equipmt & Mach	79,500.00	79,500.00	0.00	0.00	79,500.00	100.00 %
310-545000-500644	Capital Outlay-vehicles	26,646.00	26,646.00	0.00	0.00	26,646.00	100.00 %
310-545000-500646	Capital Outlay-Reserves	2,155,000.00	2,155,000.00	0.00	0.00	2,155,000.00	100.00 %
Department: 545000 - Parking Operations Total:		3,613,524.00	3,613,524.00	0.00	0.00	3,613,524.00	100.00%
Fund: 310 - Parking Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund						
000000 - Assigned	2,607,943.00	2,607,943.00	0.00	0.00	-2,607,943.00	100.00%
301000 - Ad Valorem Property Taxes	14,291,556.00	14,291,556.00	0.00	0.00	-14,291,556.00	100.00%
301100 - Utility Taxes	1,221,868.00	1,221,868.00	0.00	0.00	-1,221,868.00	100.00%
301600 - Franchise Taxes	943,000.00	943,000.00	0.00	0.00	-943,000.00	100.00%
302000 - Licenses & Permits	203,400.00	203,400.00	0.00	0.00	-203,400.00	100.00%
303000 - Intergovernmental Revenues	1,383,384.00	1,383,384.00	0.00	0.00	-1,383,384.00	100.00%
304000 - Charges for Services	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00%
305000 - Fines & Forfeitures	81,000.00	81,000.00	0.00	0.00	-81,000.00	100.00%
306000 - Miscellaneous Revenues	698,657.00	698,657.00	0.00	0.00	-698,657.00	100.00%
511000 - Commission	353,940.00	353,940.00	0.00	0.00	353,940.00	100.00%
511100 - Donation-Non Profits	68,500.00	68,500.00	0.00	0.00	68,500.00	100.00%
511200 - Visitor Center	125,260.00	125,260.00	0.00	0.00	125,260.00	100.00%
513000 - Administration	1,525,958.00	1,525,958.00	0.00	0.00	1,525,958.00	100.00%
514000 - Town Attorney	420,240.00	420,240.00	0.00	0.00	420,240.00	100.00%
519000 - General	1,277,774.00	1,277,774.00	0.00	0.00	1,277,774.00	100.00%
519100 - Tourism and Community Outreach	642,387.00	642,387.00	0.00	0.00	642,387.00	100.00%
521000 - Police Department	7,278,274.00	7,278,274.00	0.00	0.00	7,278,274.00	100.00%
523000 - Emergency Medical Services	1,440,000.00	1,440,000.00	0.00	0.00	1,440,000.00	100.00%
524000 - Development Services	1,163,178.00	1,163,178.00	0.00	0.00	1,163,178.00	100.00%
541100 - Mun Srvsc - Public Works Div	4,121,540.00	4,121,540.00	0.00	0.00	4,121,540.00	100.00%
572000 - Recreation	121,548.00	121,548.00	0.00	0.00	121,548.00	100.00%
581100 - Interfund Transfers	-2,903,209.00	-2,903,209.00	0.00	0.00	2,903,209.00	100.00%
Fund: 001 - General Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 102 - Building Fund						
000000 - Assigned	90,750.00	90,750.00	0.00	0.00	-90,750.00	100.00%
302100 - Building Permit and Inpection	1,850,190.00	1,850,190.00	0.00	0.00	-1,850,190.00	100.00%
524100 - Building	1,940,940.00	1,940,940.00	0.00	0.00	1,940,940.00	100.00%
Fund: 102 - Building Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 103 - Sewer Fund						
304000 - Charges for Services	1,803,000.00	1,803,000.00	0.00	0.00	-1,803,000.00	100.00%
535000 - Sanitary Sewers	1,803,000.00	1,803,000.00	0.00	0.00	1,803,000.00	100.00%
Fund: 103 - Sewer Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 115 - Fire Fund						
000000 - Assigned	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00%
301050 - Fire Assessment	2,324,410.00	2,324,410.00	0.00	0.00	-2,324,410.00	100.00%
304000 - Charges for Services	73,590.00	73,590.00	0.00	0.00	-73,590.00	100.00%
522000 - Fire Department	2,548,000.00	2,548,000.00	0.00	0.00	2,548,000.00	100.00%
Fund: 115 - Fire Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 300 - Capital Project Fund						
000000 - Assigned	700,000.00	700,000.00	0.00	0.00	-700,000.00	100.00%
303000 - Intergovernmental Revenues	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00%
519000 - General	146,542.00	146,542.00	0.00	0.00	146,542.00	100.00%
545170 - El Prado Park	1,300,000.00	1,300,000.00	0.00	0.00	1,300,000.00	100.00%
559011 - Storm Sewer Lining	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00%
572102 - Beach Portal	775,000.00	775,000.00	0.00	0.00	775,000.00	100.00%
572109 - FDOT Manhole Covers-Pine -Flamingo	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%
572200 - Beach Renourishment	116,667.00	116,667.00	0.00	0.00	116,667.00	100.00%
572202 - West Plaza Refurbishment	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00%
576136 - Street Proj.Bougain.Poinciana	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00%
576138 - Roadway Paving & Refurbishment	400,000.00	400,000.00	0.00	0.00	400,000.00	100.00%
581100 - Interfund Transfers	3,203,209.00	3,203,209.00	0.00	0.00	-3,203,209.00	100.00%
Fund: 300 - Capital Project Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 310 - Parking Fund						
302000 - Licenses & Permits	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00%

Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
304000 - Charges for Services	3,273,524.00	3,273,524.00	0.00	0.00	-3,273,524.00	100.00%
305000 - Fines & Forfeitures	140,000.00	140,000.00	0.00	0.00	-140,000.00	100.00%
306000 - Miscellaneous Revenues	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00%
545000 - Parking Operations	3,613,524.00	3,613,524.00	0.00	0.00	3,613,524.00	100.00%
Fund: 310 - Parking Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - General Fund	0.00	0.00	0.00	0.00	0.00
102 - Building Fund	0.00	0.00	0.00	0.00	0.00
103 - Sewer Fund	0.00	0.00	0.00	0.00	0.00
115 - Fire Fund	0.00	0.00	0.00	0.00	0.00
300 - Capital Project Fund	0.00	0.00	0.00	0.00	0.00
310 - Parking Fund	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

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WHEREAS, the Town Commission has convened a public hearing on this date pursuant to Section 200.065(2)(c), Florida Statutes; and

WHEREAS, the Town Administration calculated the proposed millage rate, in accordance with Section 200.065, Florida Statutes, required to support the tentative Town budget for the 2025/2026 Fiscal Year, which is attached as Exhibit “A”; and

WHEREAS, the Town Commission has adopted the proposed millage rate required to support the tentative budget.

Section 1. The Town’s tentative budget, attached as Exhibit “A” and specifically incorporated herein, is hereby adopted for the 2025/2026 Fiscal Year.

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Section 3. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-Sea, Florida this 10th day of September, 2025.

MAYOR EDMUND MALKOON

Attest:

Courtney Easley, Acting Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney