

Town of Lauderdale-By-The-Sea

Special Town Commission

Agenda

Tuesday, July 11, 2023

5:00 PM



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

LAUDERDALE-BY-THE-SEA TOWN COMMISSION

Mayor Chris Vincent
Vice Mayor Edmund Malkoon
Commissioner Buz Oldaker
Commissioner Randy Strauss
Commissioner Theo Pouloupoulos

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

Special Town Commission

Tuesday, July 11, 2023, 5:00 PM
Jarvis Hall 4505 N. Ocean Drive

1. **CALL TO ORDER, MAYOR CHRIS VINCENT**

2. **PLEDGE OF ALLEGIANCE TO THE FLAG**

3. **DISCUSSION ITEM**

3.a. Resolution 2023-37 – A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN'S GEOGRAPHICAL BOUNDARIES, KNOWN AS FIRE PROTECTION ASSESSMENT AREA-TOWNWIDE; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND PROVIDING FOR MAXIMUM RATES FOR FUTURE FISCAL YEARS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR FIRE PROTECTION ASSESSMENT AREA-TOWNWIDE; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

3.b. FY24 Non-Profit Funding Request

3.c. FY 24 - 27 CIP

4. **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: July 11, 2023

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Resolution

Agenda Section: DISCUSSION ITEM

Subject Title: Resolution 2023-37 – A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN'S GEOGRAPHICAL BOUNDARIES, KNOWN AS FIRE PROTECTION ASSESSMENT AREA-TOWNWIDE; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND PROVIDING FOR MAXIMUM RATES FOR FUTURE FISCAL YEARS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR FIRE PROTECTION ASSESSMENT AREA-TOWNWIDE; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

Explanation: In 2022, the Town retained Matrix Consulting Group to conduct a Fire Services Fee Assessment Analysis. They reviewed the Town fire expenses to ensure all expenses contracted and those incurred on behalf of the Town were all incorporated, as well as any cost adjustments. For FY23, the Commission adopted Matrix's option which was to increase the residential-per dwelling unit to \$147.37 and increase the commercial-per square foot rate to \$0.22. At this rate, the total estimated fire protection assessment revenue for FY24 is \$1,194,751.94; however, the Town budgets 95% of that amount for expenditure, or \$1,135,014.34.

Town staff is recommending no change to the Fire Assessment rate for FY24. The Town is contracting with the City of Pompano Beach for fire services beginning this September. Funds in excess of the contract will be allocated towards the Public Safety Building fund.

Recommendation: Adopt Resolution 2023-37 establishing the estimated rates for fire protective services at \$147.37 per residential unit and \$0.22 per square foot of non-residential property for FY24.

Exhibits:

1. Resolution 2023-37-Fire Assessment Fees

2. 2023 Lauderdale by the Sea July Fire Recap

RESOLUTION 2023-37

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN'S GEOGRAPHICAL BOUNDARIES, KNOWN AS FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND PROVIDING FOR MAXIMUM RATES FOR FUTURE FISCAL YEARS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission adopted Ordinance 2001-477 to provide for the home rule authority of the Town to levy special assessments to fund Fire Protection Services; and

WHEREAS, fire protection assessments have been authorized by the Town Commission in Ordinances 452 and 477, as partially codified in Chapter 8, Article VI of the Town's Code of Ordinances, and Ordinance No. 2004-11 (collectively, the "Ordinance"), which created a single, Townwide Special Assessment Area, and provided for the Town to levy fire protection assessments through one special assessment throughout the geographical boundaries of the Town; and

WHEREAS, in 2004, Government Services Group ("GSG") prepared an Assessment Program Memorandum (hereinafter the "2004 Assessment Memorandum"), which provided a comprehensive study of the Town's fire assessment methodology, and established the Town's fire protection special assessment methodology charging residential uses on a per unit basis and non-

residential uses based on eight rate categories of square footage ranges (the “2004 Methodology”);
and

WHEREAS, in 2007 and 2009 Burton and Associates provided a Fire Service Assessment Study, dated July 31, 2007 and July 20, 2009, respectively, to the Town Commission, which developed the assessment rate structures for the fiscal year beginning October 1, 2007 and October 1, 2009, respectively, utilizing the 2004 Methodology; and

WHEREAS, the Town Commission evaluated the 2004 Methodology, and directed staff to calculate the allocation of fire protection costs by basing the non-residential fire assessment rate on the actual square footage of each non-residential use rather than on the eight categories of square footage ranges of non-residential uses; and

WHEREAS, by adoption of Resolution 2013-28, the Town Commission adopted the methodology for setting the fire assessment rates for non-residential uses based on the actual square footage of the non-residential use; and

WHEREAS, in 2016, GSG prepared an Assessment Program Memorandum which considered the adequacy of the Town’s fire apportionment methodology, the allocation of costs between residential and non-residential uses, current operating expenses, and projected capital spending over the next five years, and provided recommendations for rates; and

WHEREAS, in 2022, Matrix Consulting Group conducted a Fire Services Fee Assessment Analysis, dated July 2022 (hereinafter the “2022 Report”), which considered the adequacy of the Town’s fire apportionment methodology, the allocation of costs between residential and non-residential uses, current operating expenses, and projected capital spending, and provided two options for rates, together with a recommendation to increase such rates based on the increase in

56 budgeted costs to provide for increases in such rates to occur until the next rate study is prepared
57 for the Town ; and

58 **WHEREAS**, the first option provided in the 2022 Report, calculates the rates based upon
59 expenses set forth in the current budget, and the second option set forth in the 2022 Report includes
60 the allocable cost related to the new public safety building in addition to the current budgeted
61 expenses; and

62 **WHEREAS**, the Town Commission hereby accepts and applies the second option set forth
63 in the 2022 Report and as provided herein and establishes the preliminary assessments to be levied
64 during the fiscal year beginning October 1, 2023, and provides for a maximum rate for both
65 residential and non-residential properties to allow for increases in budgeted costs for future years,
66 which will be confirmed and finalized at the public hearing established herein.

67 **NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE**
68 **TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, THAT:**

69 **Section 1.** **Recitals.** The foregoing “Whereas” clauses are hereby ratified and
70 confirmed by the Town Commission, and incorporated herein.

71 **Section 2.** **Authority.** This Resolution is adopted pursuant to the provisions of the
72 Ordinance, Sections 166.021 and 166.041, Florida Statutes, Resolution 2004-15, as amended by
73 Resolution 2013-28 (collectively, the “Initial Assessment Resolution”), and other applicable
74 provisions of law.

75 **Section 3.** **Purpose and Definitions.** This Resolution constitutes the Preliminary Rate
76 Resolution as defined in the Ordinance, which initiates the annual process for updating the
77 Assessment Roll and directs the re-imposition of a Fire Protection Special Assessment for the

fiscal year beginning October 1, 2023. This Resolution provides the procedures and standards for the imposition of a Fire Protection Special Assessment within the geographical boundaries of the Town, defined in the Ordinance as Fire Protection Assessment Area – Townwide. All capitalized words and terms shall have the meanings set forth in the Ordinance and the Initial Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

Section 4. Area to be Assessed for Fire Protection Services. This Preliminary Assessment Resolution is directed toward the levy and collection of a Fire Protection Special Assessment within the area defined in the Ordinance as Fire Protection Special Assessment Area – Townwide, as legally described therein and in the Initial Assessment Resolution.

Section 5. Provision and Funding of Fire Protection Services.

(A) Upon the imposition of Fire Protection Assessments for the fire protection services, facilities, or programs against Assessed Property located within Fire Protection Special Assessment Area – Townwide, the Town shall provide fire protection services to such Assessed Property through a contract with the Lauderdale-By-The-Sea Volunteer Fire Department, which assumed the duties of the fire protection services through an Agreement, dated September 26, 2016, as amended, with the Town. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available Town revenues other than Fire Protection Assessment proceeds. No Emergency Medical Services (“EMS”) costs shall be funded by the Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within Fire Protection Assessment Area – Townwide will be benefited by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

Section 6. Imposition and Computation of Fire Protection Assessments. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories on an annual basis pursuant to the procedures set forth in the Ordinance. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution. The various property use categories are listed in Appendix “A”.

Section 7. Legislative Determinations of Special Benefit and Fair Apportionment. It is hereby ascertained and declared that the Fire Protection Assessed Costs provide a special benefit to the Assessed Property based upon the legislative determinations of special benefit, as well as the authority for the Town to levy the special assessment, ascertained and declared within the Ordinance and the Initial Assessment Resolution, which are hereby ratified and confirmed, and incorporated herein.

Section 8. Cost Apportionment Methodology. The Cost Apportionment as explained in the Initial Assessment Resolution is affirmed and incorporated herein by reference.

Section 9. Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix

“C”, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Assessment Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix “C” is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 10 of this Preliminary Assessment Resolution.

Section 10. Establishment of Fire Protection Assessed Costs; Establishment of Preliminary Fire Protection Assessments.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels within Fire Protection Special Assessment Area – Townwide pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2023, is the amount established in the Estimated Fire Protection Assessment Rate Schedule, attached hereto as Appendix “B.” In order to provide for increases in costs in future Fiscal Years a Maximum Rate is the amount established in the Estimated Fire Protection Assessment Rate Schedule, attached hereto as Appendix “B.” The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs and the Maximum Rates for any future Fiscal Year. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs, and all costs of EMS, shall be funded from available Town revenue other than Fire Protection Assessment proceeds. No EMS costs shall be funded through Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection

Assessed Costs determined to be assessed in Fire Protection Assessment Area – Townwide in the Fiscal Year commencing October 1, 2023.

(C) The estimated Fire Protection Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied in the preparation of the Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2023, as provided in Section 11 of this Preliminary Assessment Resolution.

Section 11. Assessment Roll.

(A) The Town Manager, or designee, is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2023, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Assessment Roll shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Assessment Resolution. A copy of this Preliminary Assessment Resolution, the Ordinance, and documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the Town Clerk and open to public inspection. The foregoing shall not be construed to require that a preliminary Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection

Assessed Cost among parcels of Assessed Property located within Fire Protection Assessment Area – Townwide, and ensures that no property is assessed an amount greater than the benefit it receives from Fire Services provided by the Town.

Section 12. **Authorization of Public Hearing.** There is hereby established a public hearing to be held at 5:30 p.m., on September 13, 2023, in Town Commission Chambers, 4505 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308, at which time the Town Commission will receive and consider any comments from the public and affected property owners on the Fire Protection Assessments within Fire Protection Assessment Area – Townwide, and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 13. **Notice by Publication.** The Town Clerk shall publish a notice of the public hearing authorized by Section 12 hereof, in the manner and time provided within the Ordinance. The notice shall be published no later than August 24, 2023, in substantially the form attached hereto as Appendix “D”.

Section 14. **Notice by Mail.** The Town Clerk shall ensure that proper and timely notice is provided to the Owners of Assessed Property though use of the TRIM notices forwarded by the Property Appraiser's Office to Property Owners within the Fire Protection Assessment Area – Townwide within the Town in a manner consistent with the requirements of the Ordinance.

Section 15. **Proof of Notice.** The Town Manager, or his or her designee, may provide proof of such notice by affidavit, if any is required pursuant to the Ordinance or Resolution.

186 **Section 16. Application of Assessment Proceeds.** Proceeds derived by the Town
187 from the Fire Protection Assessments will be utilized for the provision of fire protection services,
188 facilities, and programs. No proceeds shall be used to fund EMS.

189 **Section 17. Partial Year Assessment.** Partial Year Assessments are hereby imposed
190 upon all property for which a certificate of occupancy is issued, as authorized by and provided in
191 the Ordinance.

192 **Section 18. Conflict.** All resolutions or parts of resolutions in conflict herewith are
193 hereby repealed to the extent of such conflict.

194 **Section 19. Severability.** If any clause, section, other part or application of this
195 Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part
196 or application, it shall not affect the validity of the remaining portions or applications of this
197 Resolution.

198 **Section 20. Effective Date.** This Resolution shall become effective immediately upon
199 its passage and adoption.

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PASSED AND ADOPTED this 11th day of July, 2023.

MAYOR CHRIS VINCENT

ATTEST

Katrina Adler, Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney

APPENDIX A

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	COMMERCIAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE, MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL

Fixed Property Use Code	Description	Category
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY
449	HOTELS, MOTELS, INNS, LODGES	HOTEL/MOTEL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	MULTI-FAMILY
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL

Fixed Property Use Code	Description	Category
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	AGRICULTURAL
659	LIVESTOCK PRODUCTION	AGRICULTURAL
669	FOREST, TIMBERLAND	AGRICULTURAL
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
816	GRAIN ELEVATORS, SILO	AGRICULTURAL
819	LIVESTOCK, POULTRY STORAGE	AGRICULTURAL
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	RESIDENTIAL
936	VACANT LOT	VACANT
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC

Fixed Property Use Code	Description	Category
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX B

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE IN FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE

SECTION B-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS IN FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE. The estimated Fire Protection Assessed Costs to be assessed within Fire Protection Assessment Area – Townwide for the Fiscal Year commencing October 1, 2023 is approximately \$1,194,751.94, which includes \$100,000 for the Public Safety Building cost allocated to fire.

SECTION B-2. ESTIMATED FIRE PROTECTION ASSESSMENTS. The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels within Fire Protection Assessment Area – Townwide pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for fire protection services in Fire Protection Assessment Area – Townwide for the Fiscal Year commencing October 1, 2023, including a Maximum Rate for future Fiscal Years are hereby established as follows:

CATEGORY	RATE/UNIT	MAXIMUM RATE/UNIT
RESIDENTIAL	\$147.37 per residential unit	\$154.74 per residential unit
NON-RESIDENTIAL	\$0.22 per bldg. square foot	\$0.231 per bldg. square foot

APPENDIX C

PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the tax parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

SECTION C-1. RESIDENTIAL PROPERTY. Calls to single-family residential, mobile home, and multi-family parcels were aggregated into one “residential” category. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the demand Percentage attributable to Residential Property by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the Town, and then multiplying such quotient by the number of dwelling Units located on such Tax Parcel. The sum of the Fire Assessment so assigned to Residential parcels is the Fire Service Assessment revenue that will be received from said parcels.

SECTION C-2 NON-RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Building of Non-Residential Property shall be computed as follows:

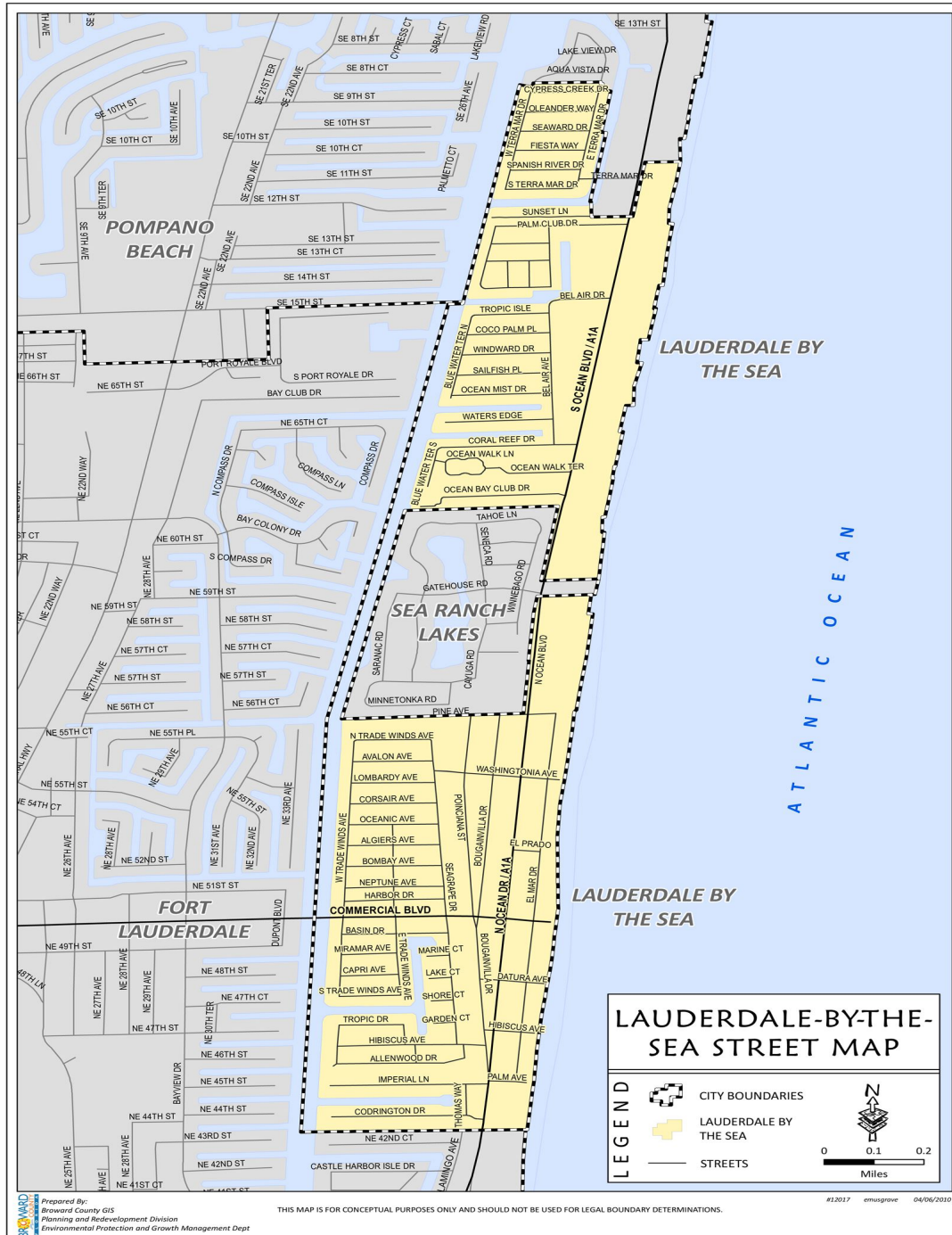
The Fire Protection Assessments for each Building of Non-Residential Property shall be computed by multiplying the building square footage as reflected in the Property Appraiser’s Office by the fire assessment rate established by the Town Commission.

SECTION C-3. MIXED USE PROPERTY. The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use categories shall be the sum of the Fire Protection Assessments computed for each Property Use category.

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2023.



[FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE]

**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS**

Notice is hereby given that the Town Commission of the TOWN OF LAUDERDALE-BY-THE-SEA will conduct a public hearing to consider imposing fire protection special assessments for the provision of fire protection services within the geographical boundaries of the Town of Lauderdale-By-The-Sea, legally referred to as “Fire Protection Assessment Area – Townwide.”

The hearing will be held at 5:30 p.m. on September 13, 2023, in the Town Commission Chambers, 4505 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Commission within 20 days of this notice. If a person decides to appeal any decision made by the Town Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk's office at (954) 640-4200 at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedule.

CATEGORY	RATE	MAXIMUM RATE
RESIDENTIAL	\$147.37 per unit	\$154.74 per residential unit
NON-RESIDENTIAL	\$0.22 per bldg. square foot	\$0.231 per bldg. square foot

Copies of the Fire Protection Assessment Ordinance, Preliminary Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Town Clerk's office, Town Hall, located at 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Town Clerk at (954) 640-4200, Monday through Friday between 9:00 a.m. and 4:00 p.m.

TOWN CLERK OF LAUDERDALE-BY-THE-SEA

2023 Lauderdale by the Sea July Fire Recap

Type	Class	Rate	# of Parcels	Tax Base	Taxes	# of Ex Parcels	Ex Base	Total	Total Base
R	RESIDENTIAL	147.37	6,027	6,790	1,000,642	0	0	6,027	6,790
L	VACANT LOTS	-	0	0	0	81	81	81	81
C	COMMERCIAL	0.22	111	800,012	176,003	0	0	111	800,012
Y	MISCELLANEOUS EXEMPT	-	0	0	0	3	46,141	3	46,141
S	SPEC./COMB.		15	90,946	18,107	0	0	15	90,946
X	GOVERNMENTAL		0	0	0	40	29,356	40	29,356
V	COMMON AREAS		0	0	0	43	43	43	43
	TOTALS		6,153	897,748	\$ 1,194,752.18	167	75,621	6,320	973,369



Agenda Item No: 3.b.

Town Commission Agenda Item Report

Meeting Date: July 11, 2023

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Action Item

Agenda Section: DISCUSSION ITEM

Subject Title: FY24 Non-Profit Funding Request

Explanation: Each year, the Town Commission includes a line item for donations to non-profit organizations as part of the annual budget. Last year, with the help of Conceptual Communications, the Town created an online application for organizations requesting donations from the Town. The application requested information regarding the project being funded, the target population and the estimated number of Town residents being served. The application process opened in February and closed on May 17, 2023. Staff contacted our current funding partners to remind them that the application process was open. Not all organizations requested funding this year and no new non-profits submitted funding requests during the open application period.

The amounts contributed by the Town in the current fiscal year and the FY24 requested amounts are summarized below:

Requestor	FY23 Town Contribution	FY24 Request	Difference	Town Staff Recommendation
2-1-1 Broward	\$6,000	\$6,000	\$	\$ 6,000
Areawide Council on Aging of Broward County	\$8,490	\$9,767	\$1,510	\$10,000
Broward Children's Center	\$10,000	\$10,000	\$ ---	\$10,000
Center for Hearing and Communication	\$5,000	\$5,000	\$ ---	\$ 5,000
Early Learning Coalition of Broward County	\$2,000	\$1,000	\$(1,000)	\$ 1,000
Goodman Jewish Family Services of Broward County	\$7,500	\$15,000	\$7,500	\$ 3,000

Hillsboro Lighthouse Preservation Society	\$2,500	\$3,000	\$500	\$ 3,000
House of Hope, Inc.	\$5,000	\$5,000	\$ ---	\$ 5,000
LBTS Garden Club	\$1,000	\$	\$(1,000)	---
LBTS Merchants' Association	\$5,000	\$	\$(5,000)	---
LBTS Woman's Club	\$6,000	\$	\$(6,000)	---
South Florida Wildlife Center	\$5,000	\$	\$(5,000)	---
Women in Distress of Broward County, Inc.	\$3,000	\$3,000	\$ ---	\$ 3,000
TOTAL	\$66,490	\$57,767		\$46,000
Decrease from FY23:				(20,490) (31%)

Staff reminded the organizations of the pending application process. When we did not receive applications from several of our previously funded groups, we also extended the deadline to provide additional time to complete the application.

The non-profit applications for funding are attached. If staff recommendations are approved, this will be a decrease of 30.82% from FY23. Staff recommends that the Commission approve the requests with the exception of the Goodman Jewish Family Services, where we recommend a reduction to \$3,000. The total grant funding would be \$46,000. The agencies have been notified that their requests will be considered at this meeting, and they were all encouraged to send a representative to discuss their request on how their agency impacts the Town and answer any questions that the Commission may have.

Recommendation: Commission to direct staff regarding non-profit funding to be included in the Recommended FY24 budget.

Exhibits:

1. 2-1-1 Broward
2. Areawide Council of Aging of Broward County, Inc.
3. Broward Children's Center
4. Center for Hearing and Communication
5. Early Learning Coalition of Broward County, Inc.
6. Goodman Jewish Family Services
7. Hillsboro Lighthouse Preservation Society
8. House of Hope
9. Women In Distress of Broward County, Inc.

Contributions to Nonprofits "Donation Request" Application - Submission #529

Date Submitted: 5/4/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 5, 2023.

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

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

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

Organization Information

Organization Name*

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*

954-444-7530

Email*

MarieHayes@211-broward.org

Federal Identification Number (FIN)*

65-0589294

DUNS*

13-782-5456

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

Hotlines & Crisis Interventions (F40)

Request Information

Project/Program Name*

211 Broward, General and Crisis Helplines and Touchline

Requested Funding Amount*

6000.00

Project/Program Details

Briefly describe your organization*

The mission of 211 Broward is to be the live, 24 hour comprehensive helpline to provide all people with crisis, health, and human services support and connect them to resources in our community. The helpline is able to offer all communities, including Lauderdale-by-the-Sea residents, with a place to turn when they need answers to life's challenges, big or small. 211 Broward helpline offers crisis intervention, suicide prevention, information, and referral to more than 4000 health and human services programs in Broward County. Lauderdale-by-the-Sea callers facing any type of challenge can simply dial 2-1-1 to reach a trained, multi-lingual counselor who will help assess their needs, provide empathetic listening support, explore available options, and connect them with the agencies and programs that can further assist them.

211 Broward answers calls to the National Suicide Prevention Lifeline (NSPL) that originate in Broward and has been designated to respond to the newly implemented 9-8-8 crisis line, based on the zip code where the call is originating, including Lauderdale-by-the-Sea and responds to these identified crisis and suicide prevention calls. 211-Broward is an important resource for residents, government, and other essential partners before, during, and especially after a natural disasters such as a hurricane, and man-made disasters. 211 functions akin to a public utility: we are always there in all sorts of way, even when "you" might not need us. As a critical first step in the service delivery network, 211 Broward maintains an up to date and comprehensive database of resources and connect callers to services that meet their needs.

211 -Broward is a 501 (c)(3) nonprofit that was incorporated in 1995 as an information and referral source that connects residents in need with essential services that can help them. The agency Leadership and the Board of Directors are cornerstones to the services provided. Broward Leadership has a track record of providing services to the community, with the CEO who has been with the organization for 14 years, the COO for 21 years, and the CFO prior to incorporation, having been with 2-1-1 Broward for 31 years. The Board of Directors reflects the communities served and share their expertise and network of support as professionals and champions for 2-1-1. The agency continues to provide vital community resources – linking callers to Summer Feeding Programs, VITA EITC (IRS Volunteer Income Tax Assistance – Earned Income Tax Assistance), Drowning Prevention as well as others. Adding to these resources initiating new programs, such as the AARP/United Way World Wide, Caregiver Navigation line, and the Broward County Health Department Sexual Health Helpline. These services build on a history of other necessary resources, such as the delivery of the Homeless Helpline, Early Learning Coalition Resource Line, and the Broward College Student Affairs Line.

Explain the objectives of your project*

The objective of 211 Broward is to be a readily available resource to anyone in Broward County, via phone, email, or text, to provide vital resources, referrals, and crisis intervention. These resources can be essential for the callers. 211 Broward is seeking funding support from Lauderdale-by-the-Sea, to assist with funding a portion of a Helpline Counselor. Counselors offer support that addresses an individual or family's needs and puts them on a path toward resolution and stability. Helpline counselors are extensively trained in crisis intervention techniques, problem-solving, and local health and human service systems. 100% of our Helpline Counselors are crisis certified, with the majority of staff certified by the American Association of Suicidology (AAS).

This funding request is to assist 2-1-1 Broward to provide 500 referrals to callers from Lauderdale-By-The-Sea residents in 2023. This will be measured by tracking calls from Lauderdale-By-The-Sea residents, the needs presented, and the number of types of referrals provided. This information is maintained in our database, and regular reports can be generated by zip code and city. All callers are asked what city they are calling from as well as requesting zip code data.

211 Broward is the primary gateway for Lauderdale-by-the-Sea residents to obtain the information and services they need. Helpline Counselors provide for the need of the individual, reducing stress and anxiety, offering hope, and ultimately helping the family and the community. Callers and their family members are assessed to identify any issues they are struggling with and what resources are available to help them. 211 helps to resolve situations before they reach a crisis level. The majority of calls relate to basic needs such as food, housing, rent/utility assistance, health, and wellness. The complexity of calls has continued to grow, with an emphasis on mental health as well as basic needs, including access to housing, issues regarding homelessness, employment concerns, and an increased need for food resources. Helpline Counselors are available 24/7/365 to answer calls, chat, text, and email Lauderdale-by-the-Sea residents and offer empathetic listening, crisis intervention, suicide prevention, needs assessment, care coordination, information, and referrals. The Helpline, Touchline (calls to seniors), Children's Mental health care coordination, and Veterans programs, assist Lauderdale-by-the-Sea residents from all walks of life, there is no "typical" caller. Individuals have continued to experience significant issues, including economic, health, housing availability, and other factors resulting in the need for assistance in identifying resources. First Call for Help is able to provide a means to locate those resources. 211 Broward is essential for the City of Lauderdale-by-the-Sea because all residents benefit from communities that are healthier, safer, and stronger. Additionally, more first-time callers are seeking support and assistance as they navigate unfamiliar challenges. 2-1-1 Broward helps people who are struggling, identifies local resources and plan an appropriate solution. 211 works continuously to prevent suicide, address mental health and reduce substance use. 211's primary objective is to provide help and hope to anyone in need through:

- Crisis and suicide support and intervention to keep people safe and offer hope
- Comprehensive, up-to-date database of community, health, government, and social services
- Linking new residents to the community and helping them access services
- Eliminating confusion and frustration about where to go for help
- Time saving, by having a one-stop helpline center
- Providing information about emergency services pre, during, and post natural disasters
- Rapidly responding and providing support during man-made tragedies

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

Program Details

Lauderdale By The Sea Program Details 2023.docx

Optional file upload.

Target Population

Define the target population for your project*

There is no "one type" of person that reaches out to 211 or to 988. The target population is Lauderdale-by-the-Sea residents who need readily available resources to provide immediate intervention during crisis situations, answer calls for individuals experiencing distress and hopelessness, and provide information on community resources that have been reviewed to assist an individual and family seeking a service, whenever they need, every day, all day. The majority of the individuals reaching out to 211 Broward are female 68.7%; Children in the household 22.52%; Seniors in the household 23.7%; Individuals with a disability 32.89; and active military and veterans 4.6, Over the past fiscal year, 2021 – 2022, 211 Broward successfully managed 56,181 requests for assistance through incoming calls, chats, and text; provided advocacy to help navigate essential services, offered intervention for life-threatening situations, conducted eligibility screening for programs such as rent or utility assistance, and made outgoing reassurance calls to seniors living on their own in order to ensure their safety and wellbeing. Collectively the Helpline identified 127,353 specific needs of Broward County residents and assisted with their connection to services and support. There were 190,198 web hits to the Resource Portal/database. More than half of all contacts requested support for basic needs such as food and housing. Counselors responded to 1425 suicide-related calls which reflects an alarming increase of 11.5% over the prior year, and a continuing trend of increased calls to 211 and the new 988 Lifeline number, also answered by 211 Broward.

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.

Target population

Lauderdale By The Sea 211 Broward Target Population

2023.docx

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

A critical measure of performance is our ability to intervene in a crisis and prevent a circumstance from getting worse. Last year, 211 responded to 1425 suicide prevention/intervention calls, of these 7 were from Lauderdale-By-The-Sea residents. Suicide is largely preventable and 211 tracks and reports on these lifesaving efforts as a means of further reducing their incidence. We compare and analyze data year over year and seasonally to gain and share a deeper understanding of current and emerging trends in our community.

2-1-1 Broward prides itself on providing a high degree of customer satisfaction. In order to evaluate the success of the program several steps are taken.

1. Quality assurance calls are placed by supervisory staff to identify the customer's satisfaction with the Helpline Counselors and services provided. Callers are asked a series of standard questions:

- a. Overall were you satisfied with the Helpline Counselor?
 - b. Information/Referral or Support Satisfaction
 - c. Overall, were you satisfied with the information/referrals or support provided?
 - d. Overall, did your call to 2-1-1 help you?
 - e. Overall, do you feel that you have a better understanding of services available in the community
 - f. Would you call 2-1-1 again if you needed information or support??
2. Staff receive feedback on their service delivery, and receive coaching on areas of improvement if needed.
3. Program benchmarks are monitored, and shared with staff at monthly meetings.
4. Regular program audits occur and feedback is provided to counselors and supervisors.
5. The quantitative measurements are compiled monthly, and are based on the number of calls, type of calls, resources provided, advocacy provided, and demographic of the individuals receiving support.

This data is easily accessible and can be generated to clearly identify the city in which a caller is from, type of needs, type of referrals, and service approval rating.

2-1-1 Broward has received and maintains several national accreditations to ensure and demonstrate rigorous standards and regular oversight. The organization is accredited by Alliance of Information and Referral systems (AIRS), Florida Alliance of Information and Referral Services (FLAIRS), National Suicide Prevention Lifeline, and the American Association of Suicidology.

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

Project Evaluation

Choose File No file chosen

Optional file upload.

Certification

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

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

First Name*

Marie

Last Name*

Hayes

Title*

Director of Internships and Special Projects

Date*

4/27/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

**Form 990 Return of Organization
Exempt from Income Tax***

211 Broward First Call for Help
FORM 990 FY2022.pdf

Organization Annual Budget*

211 Broward BUDGET-22-23-
consolidated.pdf

Audited Financial Statement*

211 Broward FCFH Financial
Statements 6-30-2022.pdf

501(C)(3) Determination Letter*

211 Broward 501c3 - updated April
2023.pdf

Board of Directors List*

211 Broward 2022-23 Board List
8.2022.jpg

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the approved amount will be provided to the organization. Please note that the formal letter/affidavit 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.
 - *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.
 - *Child Care Resource and Referral - information and referrals for families seeking quality childcare, voluntary pre-kindergarten, and other early learning programs.
 - *Youth Services - Safe, confidential support and information for youth, parents, educators, and caregivers. Services include a teen hotline, teenspace211 website, and social media.
 - *Touchline - Free, daily reassurance calls to ensure the health, safety, and well-being of elderly residents who live alone or are homebound.
 - *Outreach - Participation in City of Plantation events to inform residents and encourage them to access 2-1-1.
 - *Disaster Related Services - When the Broward County Emergency Operations Center (EOC) is activated for a hurricane or any disaster 2-1-1 relocates and answers calls from the EOC. 2-1-1 further responds by collecting and sharing vital information regarding the operational status of human service providers.
- Sexual Health Helpline – Providing support to link callers with services to address sexual health concerns
- *Information Services - maintain an up to date community resource database with more than 4000 programs and services available in Broward. This database is utilized to support all Helpline services.

211 Broward Target Population

2-1-1 Broward estimates that **500** referrals will be provided to **Lauderdale-By-The-Sea** residents will be served through the call center. While this resource is available to every resident in Broward County, it is hard to predict who will experience a need, and will reach out for support or services. However, during the last fiscal year, 2-1-1 Broward responded to **209 contact (calls, chats, and texts)** calls from **Lauderdale-By-The-Sea**. These callers received **444** referrals. The top **five** needs for **Lauderdale-By-The-Sea** residents were **basic needs**, such as food, shelter and clothing (161), Mental Health (147), Government/Community Services (117), Health and Wellness needs (80), and Family Problems (45). There were **7** unique suicide needs during the year. The satisfaction response rate for these callers, when asked, "Overall were you satisfied with the Helpline Counselor?" had a satisfaction rate is 88.52%. While we can't be certain the number of residents that will experience a crisis is this next year, given experience over the past few years, we estimate addressing approximately **250** calls, with **500** referrals for needs for **Lauderdale-By-The-Sea** residents.

211-Broward is a service that is provided to **ALL Broward County residents**. While many believe that 211 is a government or county-funded program, it is actually a 501c3, reliant on donations and grants to be able to provide this vital service to the community 24 hours a day, seven days a week. 211 Broward does reach out and ask the municipalities in Broward to assist in the support of this necessary service for the community.

211 Broward is able to leverage matching funds to increase the services provided in each community. In total, 2-1-1 Broward provides this resource to the community with revenue from \$4.205 million dollars of grants and contracts, including those from the United Way, Children's Services Council and other private Foundations.

Lauderdale-By-The-Sea residents that call are connected to more than 1200 agencies, offering nearly 4000 programs and services in our comprehensive network that is always accessible through the 211 Broward website and app.

Services to Lauderdale-By-The-Sea Residents: 7/1/21- 6/30/22

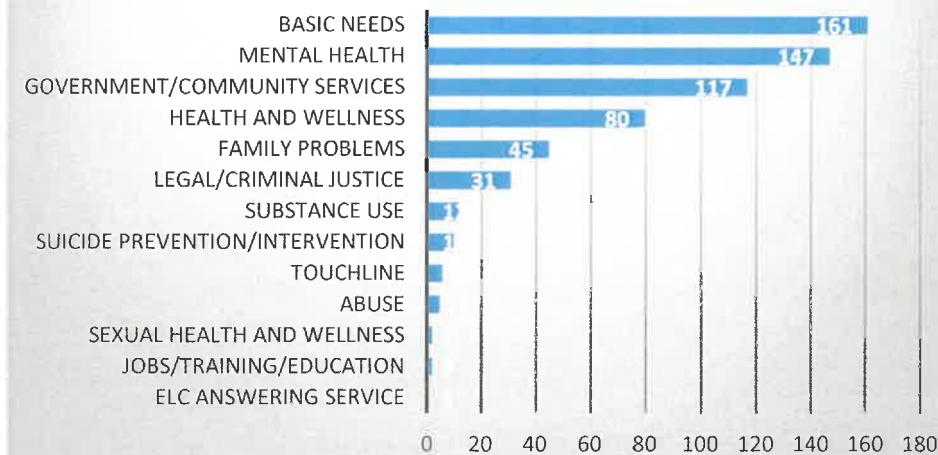
- 444 referrals provided to residents (calls, text, chat, email)
- 7 Suicide prevention / intervention calls
- 88.52 % caller satisfaction rate

211 Broward continues to provide these services and support to Lauderdale-By-The-Sea residents confidentially and at no cost to them. Over the past year, your constituents reached out to 211 Broward and presented the following needs:

ELC Answering Service	1
Jobs/Training/Education	2
Sexual Health and Wellness	2
Abuse	5
Touchline	6
Suicide	
Prevention/Intervention	10

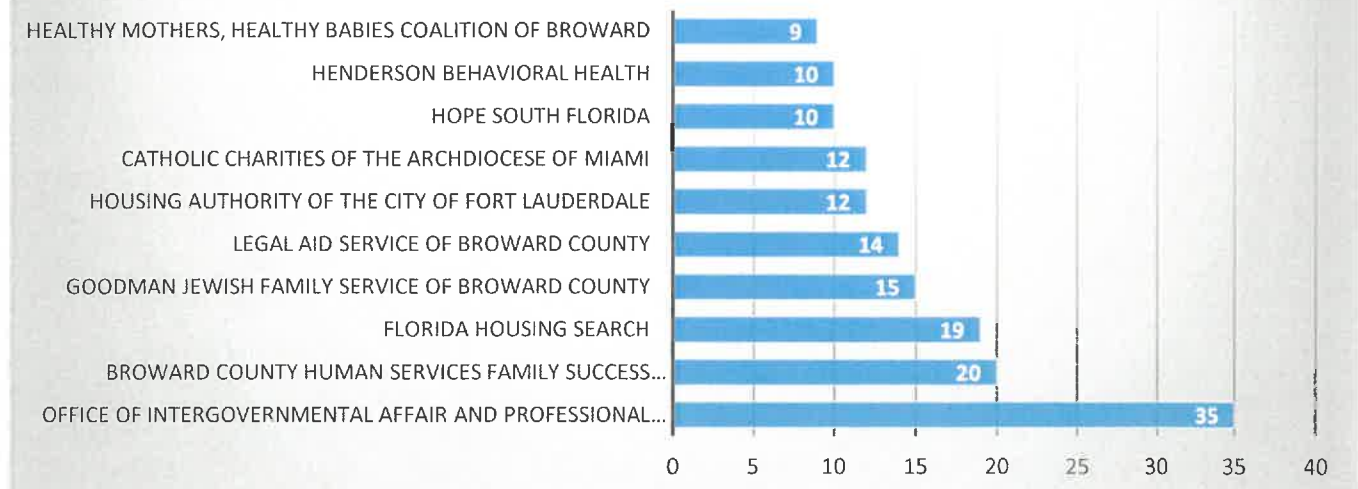
Substance Use	12
Legal/Criminal Justice	31
Family Problems	45
Health and Wellness	80
Government/Community Services	117
Mental Health	147
Basic Needs	161

Top Needs Presented



Lauderdale-By-The-Sea residents received resource referrals for the needs presented. The chart below identifies the top referrals to organizations to which callers were connected.

Lauderdale-by-the-Sea Referrals Provided



FIRST CALL FOR HELP OF BROWARD, INC.
OPERATING BUDGET
JULY 1, 2022 TO JUNE 30, 2023

Revenue

United Way	313,000
Broward County	90,000
Children's Services Council	2,129,991
DOH HIV Program	151,360
Early Learning Coalition of Broward	462,000
DCF - First Responder Program	1,850,000
City Funding	110,000
Crisis Ctr Tampa Bay - MYFLVets	177,413
UWBC-Broward Behavioral Health Coalition	460,000
Grants/Foundations	926,533
Fundraising/Sponsorships	335,216
Contributions/Donations	40,000
Misc.	106,000
Total Revenue	7,151,513

Expenses

Salaries	3,471,795
Taxes	269,869
Benefits	365,693
Professional Fees	646,700
Supplies	19,000
Telephone/Communications	161,000
Postage	1,000
Occupancy	27,000
Insurance	30,000
Equipment Rental/Maintenance	5,000
Printing/Promotions	22,000
Travel	12,000
Organizational Development	10,000
Memberships/Certifications	13,000
Misc.	257,672
Grant Disbursements	1,839,784
Total Expenses	7,151,513

Form **990**Department of the Treasury
Internal Revenue Service**IR 2022-168 HURRICANE IAN**
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

2021
Open to Public Inspection**A** For the 2021 calendar year, or tax year beginning **07/01/21**, and ending **06/30/22****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\$**5,460,897****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: See Schedule O		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	97
	6 Total number of volunteers (estimate if necessary)	6	1
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,394,622	5,428,844
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	87	102
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	440,315	31,951
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,835,024	5,460,897
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)	2,801,125	3,273,313
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 495,320		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,528,303	2,093,936
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,329,428	5,367,249
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	505,596	93,648
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,874,429	2,009,957
	22 Net assets or fund balances. Subtract line 21 from line 20	210,316	252,196
		1,664,113	1,757,761

Part II Signature Block

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

Sign Here

Signature of officer

SHEILA J SMITH**PRESIDENT/CEO**

Type or print name and title

Date

11/17/2022**Paid**

Print/Type preparer's name

ALFREDO A. JACOMINO

Preparer's signature

ALFREDO A. JACOMINO

Date

11/11/22Check ☐ if

self-employed

PTIN

***********Preparer Use Only**

Firm's name ▶

SANSON KLINE JACOMINO & TANDOC LLP

Firm's EIN ▶

****-***9944**

Firm's address ▶

5805 BLUE LAGOON DR STE 145

Phone no.

305-269-8633

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

☐ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

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 \$ **4,570,367** including grants of \$ **4,570,367**) (Revenue \$)
6.2-1-1 Broward answered 99,102 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. Two hundred eighty-eight older adults, Broward residents, received daily calls ensuring that they were safe and well.

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 **4,570,367**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	97		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
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 person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	17	
b Enter the number of voting members included on line 1a, above, who are independent	17	
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 ►

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, 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 PRESIDENT/CEO	40.00 0.00	X						165,004	0	0
(2) FRANCISCO ISAZA CHIEF OPER OFFICER	40.00 0.00	X						110,181	0	0
(3) LOUISA MORRIS CHIEF FIN/HR OFFICER	40.00 0.00	X						107,827	0	0
(4) TRACY SCHULDINER CHF ADV/COM OFFICER	40.00 0.00	X						104,150	0	0
(5) WILLIAM SPENCER CHIEF SOCIAL ENTERPR	40.00 0.00	X						103,939	0	0
(6) YVETTE BIRDSOING BOARD MEMBER	0.00 0.00	X						0	0	0
(7) KAVITA CHANNE BOARD MEMBER	0.00 0.00	X						0	0	0
(8) BRETT FRIEDMAN BOARD MEMBER	0.00 0.00	X						0	0	0
(9) ROBERT FURMAN BOARD MEMBER	0.00 0.00	X						0	0	0
(10) GAVIN GAUKROGER BOARD MEMBER	0.00 0.00	X						0	0	0
(11) KATE GOLDMAN BOARD MEMBER	0.00 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) PAULINE GRANT	0.00									
BOARD MEMBER	0.00	X						0	0	0
(13) TIM HOGANS	0.00									
BOARD MEMBER	0.00	X						0	0	0
(14) KIP HUNTER-EPSTEIN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(15) MARC INFANTE	0.00									
BOARD MEMBER	0.00	X						0	0	0
(16) VERONICA JIMENEZ	0.00									
BOARD MEMBER	0.00	X						0	0	0
(17) MARIA JOHNSTON	0.00									
BOARD MEMBER	0.00	X						0	0	0
(18) DR. JAMONICA ROLLE	0.00									
BOARD MEMBER	0.00	X						0	0	0
(19) DAVID ROSS	0.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal								591,101		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								591,101		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

- 3** Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

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

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

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,016,602				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	412,242				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			5,428,844			
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			102	102		
	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 MISCELLANEOUS INCOME	Business Code		23,482	23,482		
	b ENDOWMENT INCOME			8,469	8,469		
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			31,951			
12 Total revenue. See instructions			5,460,897	32,053	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

☒ X**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,811,229	2,397,405	206,853	206,971
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	244,675	220,333	14,468	9,874
10 Payroll taxes	217,409	185,367	16,087	15,955
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.)	1,422,669	1,378,888	9,590	34,191
12 Advertising and promotion				
13 Office expenses	28,961	24,601	2,744	1,616
14 Information technology				
15 Royalties				
16 Occupancy	28,567	13,658	14,817	92
17 Travel	7,075	3,224	3,240	611
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,494	12,193	1,082	219
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,117	10,117		
23 Insurance	27,259	24,082	1,466	1,711
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 SPECIAL EVENTS	199,577			199,577
b TELEPHONE	144,613	120,678	13,034	10,901
c MISCELLANEOUS	99,850	78,371	9,356	12,123
d GRANTS	54,250	54,250		
e All other expenses	57,504	47,200	8,825	1,479
25 Total functional expenses. Add lines 1 through 24e	5,367,249	4,570,367	301,562	495,320
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	1,359,820	1	1,159,791
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	484,411	4	827,822
	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	2,015	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 167,073		
	b Less: accumulated depreciation	10b 144,729	10c 22,344	
	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)	1,874,429	16	2,009,957	
Liabilities	17 Accounts payable and accrued expenses	210,316	17	252,196
	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	210,316	26	252,196
	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		1,664,113	27	1,757,761
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		1,664,113	32	1,757,761
33 Total liabilities and net assets/fund balances	1,874,429	33	2,009,957	

Form **990** (2021)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,460,897
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,367,249
3	Revenue less expenses. Subtract line 2 from line 1	3	93,648
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,664,113
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,757,761

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 Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

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

Form **990** (2021)

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	0.00									
BOARD MEMBER	0.00	X						0	0	0
(21) SCOTT SINGER	0.00									
BOARD MEMBER	0.00	X						0	0	0
(22) DANA SOMERSTEIN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(23) MICHAEL WILD	0.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		
4		
5		

Section B. Independent Contractors

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

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**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) 2021

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,919,268	3,402,766	3,721,259	4,394,622	5,428,844	20,866,759
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	3,919,268	3,402,766	3,721,259	4,394,622	5,428,844	20,866,759
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						20,866,759

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	3,919,268	3,402,766	3,721,259	4,394,622	5,428,844	20,866,759
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						20,866,759
12 Gross receipts from related activities, etc. (see instructions)					12	532,414
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☒		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐		
b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Schedule A (Form 990) 2021

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.
- 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).		

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

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

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

Schedule A (Form 990) 2021

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

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC

****-***9294**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (i) \$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) (2021)

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	THE ULTIMATE SOFTWARE 1485 NORTH PARK DRIVE WESTON FL 33326	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	LEO GOODWIN FOUNDATION ATTN: ELLIOT P. BORKSON, TRUSTEE 800 CORPORATE DRIVE, STE 550 FT LAUDERDALE FL 33334	\$ 11,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	FLORIDA POWER & LIGHT COMPANY 700 UNIVERSE BLVD JUNO BEACH FL 33408	\$ 6,711	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	THE COLUMBUS FOUNDATION 1234 E. BROAD STREET COLUMBUS OH 43205	\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	COMMUNITY FOUNDATION OF BROWARD 910 EAST LAS OLAS, STE 200 FORT LAUDERDALE FL 33301	\$ 13,469	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	MEMORIAL HEALTHCARE SYSTEM 3501 JOHNSON STREET HOLLYWOOD FL 33021	\$ 29,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC**** - ***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	CALVIN GIORDANO & ASSOCIATES, INC 1800 ELLER DRIVE, STE 600 FORT LAUDERDALE FL 33316	\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	CHILDNET, INC 1100 W MCNAB ROAD FORT LAUDERDALE FL 33309	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	OK GENERATORS 373 N. RIVER AVENUE DEERFIELD BEACH FL 33441	\$ 8,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	BRIGHTLINE 161 NW 6TH STREET, STE 900 MIAMI FL 33136	\$ 14,333	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11	KIP HUNTER ENTREPRISES 888 E. LAS OLAS BLVD, STE 500 FORT LAUDERDALE FL 33301	\$ 7,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12	ALAN B. LEVAN PO BOX 39002 FORT LAUDERDALE FL 33303	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

****-***9294****Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	RAYMOND JAMES CHARITABLE PO BOX 23559 ST. PETERSBURG FL 33742	\$ 10,150	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14	MICHAEL D. WILD, WFP LAW PA 1250 S. PINE ISLAND ROAD, SUITE 200 PLANTATION FL 33324	\$ 8,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15	FIDELITY CHARITABLE PO BOX 70001 CINCINNATI OH 45277	\$ 7,500	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

2021**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 in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- | | |
|---|------|
| (i) Revenue included on Form 990, Part VIII, line 1 | ▶ \$ |
| (ii) Assets included in Form 990, Part X | ▶ \$ |
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- | | |
|---|------|
| a Revenue included on Form 990, Part VIII, line 1 | ▶ \$ |
| b Assets included in Form 990, Part X | ▶ \$ |

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

Schedule D (Form 990) 2021

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 **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
1c	
1d	
1e	
1f	

c Beginning balance**d** Additions during the year**e** Distributions during the year**f** Ending balance**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII**Part V Endowment Funds.**

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:**a** Board designated or quasi-endowment ☐ %**b** Permanent endowment ☐ %**c** Term endowment ☐ %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:**(i)** Unrelated organizations**(ii)** Related organizations**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	5,460,897
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	5,460,897
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	5,460,897

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	5,367,249
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	5,367,249
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	5,367,249

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 D (Form 990) 2021

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

2021

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

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) 2021

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				
1 SHEILA J SMITH PRESIDENT/CEO	(i)	165,004	0	0	0	0	165,004	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 J (Form 990) 2021

Part III Supplemental Information

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

****-***9294**

Form 990 - Organization's Mission

2-1-1 Broward managed 99,102 contacts in FY 2021/2022, including calls, chat sessions, texts, and email requests. There were also 175,601 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 4,537 health and human service programs across Alachua, Bradford, Broward, Dixie, Gilchrist, Lafayette, Levy, Marion, & Union Counties. Confidential, anonymous, multi-lingual services are available to families and individuals 24 hours per day, 365 days per year simply by dialing 2-1-1.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

THE FINANCE COMMITTEE, PRESIDENT/CEO AND CHIEF FINANCIAL & HR OFFICER WILL REVIEW A DRAFT COPY OF FORM 990 AND ANY QUESTIONS OR CONCERNS WILL BE DIRECTED TO THE AUDITORS. THE FINANCE COMMITTEE WILL PRESENT THE FORM 990 TO THE BOARD FOR FINAL APPROVAL.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

DIRECTORS, MANAGERS AND BOARD SIGN CONFLICT OF INTEREST POLICIES ANNUALLY.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Board meets to approve an annual budget which includes salary adjustments and bonuses for all staff. Comparative salary information is reviewed during preparation of the employee compensation budget.

Name of the organization

Employer identification number

FIRST CALL FOR HELP OF BROWARD, INC

-*9294

Form 990, Part VI, Line 15b - Compensation Process for Officers

The Board meets to approve an annual budget which includes merit increases and bonuses for all staff. Comparative salary information is reviewed during preparation of the employee compensation budget.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

AVAILABLE ONLINE, POSTED ON ENTRANCE NOTICE BOARD, AND AVAILABLE UPON REQUEST.

Form 990, Part IX, Line 11g - Other Fees for Services**Description**

Tot/Prog Service

Mgt & General

Fundraising

OTHER FEES

\$ 1,378,888

\$ 9,590

\$ 34,191

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.**2021**Identifying number
-*9294**FIRST CALL FOR HELP OF BROWARD, INC**

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	1,050,000
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	2,620,000
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 2020 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 2022. 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	4,278
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	360

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 2021	17	800
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 2021 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	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2021 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	5,438
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.

Form **4562** (2021)
There are no amounts for Page 2



Broward

BOARD OF DIRECTORS 2022-23

CHAIR



DANA SOMERSTEIN, ESQ.
GREENSPOON MARDER

VICE CHAIR



SCOTT SINGER
JOE DIMAGGIO CHILDREN'S
HOSPITAL

TREASURER



BRETT FRIEDMAN, CPA
RSM US LLP

PAST CHAIR



DAVID ROSS
TRUIST

SECRETARY



VERONICA JIMENEZ
BROWN & BROWN INSURANCE

OFFICER



DR. JAMONICA ROLLE
BROWARD COLLEGE

OFFICER



KATHY SALERNO
BROWARD HEALTH

BOARD MEMBERS



YVETTE BIRDSONG
ATLANTIC AVE MAGAZINE



TIMOTHY BRYANT
FLORIDA POWER & LIGHT



KAVITA CHANNE
SIP CHANNE



LT. ROBERT FURMAN
BROWARD SHERIFF'S OFFICE



KATE GOLDSMAN
BAPTIST HEALTH



PAULINE GRANT





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



24843

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

**FIRST CALL FOR HELP OF BROWARD, INC.
(D/B/A 2-1-1 BROWARD)**

Financial Statements

June 30, 2022

(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

Independent Auditor's Report

The Board of Directors
First Call For Help of Broward, Inc.,
d/b/a 2-1-1 Broward:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency"), a non-profit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2022, and the change in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibility of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Agency's ability to continue as a going concern for a reasonable period of time.

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

Supplementary 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 June 20, 2022 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 20, 2022

BASIC FINANCIAL STATEMENTS

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

STATEMENT OF FINANCIAL POSITION

June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,100,666	\$ 59,125	\$ 1,159,791
Grants and contracts receivable	824,436	-	824,436
Prepaid expenses	778	-	778
Total current assets	1,925,880	59,125	1,985,005
Security deposit	3,385	-	3,385
Property and equipment, net of accumulated depreciation	22,344	-	22,344
Total assets	<u>\$ 1,951,609</u>	<u>\$ 59,125</u>	<u>\$ 2,010,734</u>
Liabilities and Net Assets			
Current liabilities:			
Accounts payable and accrued expenses	<u>\$ 252,973</u>	<u>\$ -</u>	<u>\$ 252,973</u>
Net assets:			
Without donor restrictions	1,698,636	-	1,698,636
With donor restrictions	-	59,125	59,125
Total net assets	1,698,636	59,125	1,757,761
Total liabilities and net assets	<u>\$ 1,951,609</u>	<u>\$ 59,125</u>	<u>\$ 2,010,734</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, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Grants and contracts	\$ 4,966,602	50,000	\$ 5,016,602
Contributions	412,242	-	412,242
Endowment income	8,469	-	8,469
Interest	102	-	102
Other	23,482	-	23,482
Net assets released from restriction	326,956	(326,956)	-
Total public support and revenue	<u>5,737,853</u>	<u>(276,956)</u>	<u>5,460,897</u>
Expenses:			
Program services:			
Helpline services	<u>4,570,367</u>	<u>-</u>	<u>4,570,367</u>
Total program services	<u>4,570,367</u>	<u>-</u>	<u>4,570,367</u>
Supporting services:			
Management and general	301,562	-	301,562
Fundraising	<u>495,320</u>	<u>-</u>	<u>495,320</u>
Total supporting services	<u>796,882</u>	<u>-</u>	<u>796,882</u>
Total expenses	<u>5,367,249</u>	<u>-</u>	<u>5,367,249</u>
Change in net assets	370,604	(276,956)	93,648
Net assets - beginning of fiscal year	<u>1,328,032</u>	<u>336,081</u>	<u>1,664,113</u>
Net assets - end of fiscal year	<u>\$ 1,698,636</u>	<u>\$ 59,125</u>	<u>\$ 1,757,761</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, 2022

	Program Services	Supporting Services			
	Helpline Services	Management and General	Fundraising	Total	Grand Total
Personnel costs:					
Salaries	\$ 2,397,405	\$ 206,853	\$ 206,971	\$ 413,824	\$ 2,811,229
Payroll taxes	185,367	16,087	15,955	32,042	217,409
Employee benefits	220,333	14,468	9,874	24,342	244,675
Total personnel costs	2,803,105	237,408	232,800	470,208	3,273,313
Operating expenses:					
Occupancy	13,658	14,817	92	14,909	28,567
Utilities	7,266	2,163	78	2,241	9,507
Professional fees	1,378,888	9,590	34,191	43,781	1,422,669
Printing publications and promotions	22,903	2,048	1,525	3,573	26,476
Telephone	120,678	13,034	10,901	23,935	144,613
Supplies	26,109	4,831	582	5,413	31,522
Insurance	24,082	1,466	1,711	3,177	27,259
Miscellaneous	78,371	9,356	12,123	21,479	99,850
Equipment rental and maintenance	3,967	701	319	1,020	4,987
Postage	1,698	696	91	787	2,485
Conferences, conventions and meetings	12,193	1,082	219	1,301	13,494
Travel	3,224	3,240	611	3,851	7,075
Membership dues	9,858	1,130	500	1,630	11,488
Special events	-	-	199,577	199,577	199,577
Grants	54,250	-	-	-	54,250
Total expenses before depreciation	4,560,250	301,562	495,320	796,882	5,357,132
Depreciation	10,117	-	-	-	10,117
Total expenses	<u>\$ 4,570,367</u>	<u>\$ 301,562</u>	<u>\$ 495,320</u>	<u>\$ 796,882</u>	<u>\$ 5,367,249</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, 2022

Cash flows from operating activities	
Change in net assets	\$ 93,648
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation and amortization	10,117
(Increase) decrease in assets	
Grant and contracts receivable	(340,026)
Prepaid expenses	(778)
Security deposit	(3,385)
Increase (decrease) in liabilities	
Accounts payable and accrued expenses	44,673
Net cash used in operating activities	<u>(195,751)</u>
Cash flows from investing activities	
Purchases of computer equipment	<u>(4,278)</u>
Net cash used in investing activities	<u>(4,278)</u>
Net decrease in cash and cash equivalents	(200,029)
Cash and cash equivalents	
Beginning of fiscal year	<u>1,359,820</u>
End of fiscal year	<u>\$ 1,159,791</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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, 2022

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, 2022

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, 2022, 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 2018 through 2020, 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, 2022, 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	\$ 1,159,791
Grants and contract receivables	<u>824,436</u>
Total financial assets	1,984,227
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>(59,125)</u>
Financial assets available to meet general obligations over the next twelve months	\$ <u>1,925,102</u>

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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, 2022, consists of the following:

Furniture and equipment	\$ 86,501
Computer software	<u>80,572</u>
Total	167,073
Less accumulated depreciation and amortization	<u>(144,729)</u>
Property and equipment, net	<u>\$ 22,344</u>

Depreciation and amortization expense for the year ended June 30, 2022 totaled \$10,117.

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, 2022, the Agency did not have an outstanding balance on the line of credit.

NOTE F – EMPLOYEE BENEFIT PLAN

The Agency adopted a 403(b) retirement plan (the “Plan”) for employees. The Plan covers all Agency employees who meet certain age and years of service requirements. The Plan’s contributions percentage is determined and approved annually by the Board of Directors and is allocated to each employee based on their compensation. The Agency did not contribute to the Plan for the year ended June 30, 2022.

NOTE G – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2022, net assets with donor restrictions consists of grant awards restricted for special purposes totaling \$59,125.

NOTE H – COMMUNITY SERVICE FUND ENDOWMENT

In June 2001, the Agency was designated as the beneficiary of a Permanent Designated Fund Agreement between the Community Foundation of Broward, Inc. and the Community Services Council of Broward County, Inc. for the purpose of providing community-wide hotline information in Broward County. The fund’s investments are held in the name of and on the records of the Community Foundation of Broward, Inc. As of June 30, 2022, the market value of the investments totaled \$159,657. 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, 2022, totaled \$8,469.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE I – COMMITMENTS AND CONTINGENCIES

1. Compensated absences

All full-time employees are entitled to receive paid time off in accordance with the following schedule:

<u>Exempt Employees</u>			<u>Non-exempt Employees</u>		
<u>Years of Service</u>	<u>Hours Earned Per Year</u>	<u>Carry-Over Days</u>	<u>Years of Service</u>	<u>Hours Earned Per Year</u>	<u>Carry-Over Days</u>
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, 2022, the Agency recorded a liability for days earned as paid time off in the amount of \$38,864.

2. Operating leases

As of June 30, 2022, the Agency was obligated under an operating lease for its main facilities expiring on October 15, 2022, 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:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 8,195
2024	3,117
2025	260

Facilities rent expense and copy machine rent expense for the year ended June 30, 2022 totaled \$22,790 and \$3,328, respectively.

3. Concentration of risk

Of its total public support and revenue, the Agency receives approximately 58% from three governmental organizations and 18% 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, 2022 total \$1,025,624.

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE J – SUMMARY OF GRANTS AND CONTRACTS FUNDING

Funding Source	Grant / Contract Number	Grant / Contract Period	Grant / Contract Awarded	Recognized Support
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/20-09/30/21	\$ 107,000	\$ 20,799
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/21-09/30/22	107,000	93,517
United Way of Broward County	1516-04-46-01	07/01/21-06/30/2022	230,000	229,999
United Way of Broward County		07/01/21-06/30/2022	50,000	50,000
United Way of Broward County & BBHC	64601	07/01/21-06/30/2022	679,511	679,511
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/20-09/30/21	92,453	25,512
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/21-09/30/22	92,453	75,338
Children's Services Council of Broward:				
Community I&R Line - Special Needs Unit	18-2485	10/01/20-09/30/21	810,586	281,320
Community I&R Line - Special Needs Unit	18-2485	10/01/21-09/30/22	955,893	665,621
Community I&R Line	18-2486	10/01/20-09/30/21	425,100	145,255
Community I&R Line	18-2486	10/01/21-09/30/22	485,204	344,280
Behavioral Health	19-2487	10/01/20-09/30/21	624,719	168,956
Behavioral Health	19-2487	10/01/21-09/30/22	631,212	476,697
B2L Consulting Agreement	20-2488	10/01/20-09/30/21	30,000	7,500
B2L Consulting Agreement	20-2488	10/01/21-09/30/22	30,000	22,500
Early Learning Coalition of Broward County	FCFH-CCRR-17-ELC1	07/01/21-6/30/22	461,092	447,355
DCF-Crisis Counseling Program (CCP)	LH806	07/11/20-9/09/21	454,831	81,854
Crisis Center of Tampa Bay - MYFLVET		10/01/20-09/30/21	172,246	43,061
Crisis Center of Tampa Bay - MYFLVET		10/01/21-09/30/22	177,413	133,060
Florida Department of Children & Families - First Responder Pro	LH839	04/1/22-3/31/23	1,850,000	60,115
Florida Department of Health, Broward County	BW760	05/01/21-04/30/22	151,360	118,151
Florida Department of Health, Broward County	BW786	06/01/22-05/31/23	151,360	6,307
City Funding:				
City of Coconut Creek		10/01/21-09/30/22	22,000	22,000
City of Fort Lauderdale		10/01/20-09/30/21	20,000	5,000
City of Fort Lauderdale		10/01/21-09/30/22	25,000	25,000
City of Fort Lauderdale - B2L		10/01/21-09/30/22	6,000	6,000
City of Hollywood		10/01/20-09/30/21	10,889	2,722
City of Hollywood		10/01/21-09/30/22	9,272	6,954
City of Lauderhill		10/01/21-09/30/22	15,000	15,000
Town of Lauderdale by the Sea		10/01/21-09/30/22	5,000	5,000
City of North Lauderdale		10/01/21-09/30/22	7,000	7,000
City of Oakland Park		10/01/21-09/30/22	10,000	10,000
City of Plantation		01/01/21-12/31/21	15,000	7,500
City of Pompano Beach		10/01/20-09/30/21	20,000	6,600
City of Pompano Beach		10/01/21-09/30/22	20,500	15,375
City of Sunrise LETF		10/01/21-09/30/22	3,500	3,500
United Way Worldwide		07/01/21-6/30/22	125,825	125,825
United Way of Marion County		07/01/21-6/30/22	77,840	77,840
United Way of North Central Florida		07/01/21-6/30/22	68,380	68,380
Florida Department of Agriculture & Consumer Services		07/01/21-6/30/22	65,000	65,000
The Jim Moran Foundation		10/1/21-10/31/22	50,000	50,000
AIDS Healthcare Foundation		07/01/21-6/30/22	50,000	50,000

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE J – SUMMARY OF GRANTS AND CONTRACTS FUNDING (Continued)

Funding Source	Grant / Contract Number	Grant / Contract Period	Grant / Contract Awarded	Recognized Support
National College Attainment		07/01/21-6/30/22	30,000	30,000
TRUIST Bank		07/01/21-6/30/22	30,000	30,000
United Way Worldwide		08/01/2021-01/31/2022	25,000	25,000
United Way Worldwide		02/01/2022-12/31/2022	40,000	40,000
FLAIRS - Summer Food Program		07/01/21-6/30/22	22,159	22,159
Parkland Cares, Inc.		05/1/22-04/30/23	20,000	20,000
Baptist Health South Florida		07/01/21-6/30/22	20,000	20,000
University of South Florida		07/01/21-6/30/22	18,500	18,500
United Way Worldwide		07/01/21-6/30/22	18,500	18,500
Parkland Cares, Inc.		2/1/21-2/1/22	10,000	10,000
DCF SA & MH		07/01/21-6/30/22	6,966	6,966
South Florida Community Care Network, LLC		07/01/21-6/30/22	6,000	6,000
UNITE US		07/01/21-6/30/22	5,000	5,000
FLAIRS - Florida Inmate Release Program		07/01/21-6/30/22	4,700	4,700
FLAIRS - Diabetes Program		07/01/21-6/30/22	2,574	2,574
Coral Springs Community Chest		07/01/21-6/30/22	3,300	3,300
Vibrant Emotional Health-Disaster Distress Helpline		07/01/21-6/30/22	2,500	2,500
				<u>\$ 5,016,602</u>

NOTE K – SUBSEQUENT EVENTS

The Agency evaluated subsequent events through September 20, 2022, 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



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**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
with *Government Auditing Standards***

The Board of Directors
First Call For Help of Broward, Inc.,
d/b/a 2-1-1 Broward:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 20, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests

disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Sanson Kline Jacomino & Tandon, LLP

Miami, Florida
September 20, 2022



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**Independent Auditor's Report on Compliance For Each Major Federal Program
and on Internal Control Over Compliance Required by the
Uniform Guidance**

The Board of Directors
First Call For Help of Broward, Inc.,
d/b/a 2-1-1 Broward:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Agency's major federal programs for the year ended June 30 2022. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Sanson Kline Jacomino & Tandon, LLP

Miami, Florida
September 20, 2022

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, 2022

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	\$ -	\$ 447,355
Passed through Florida Department of Health:				
HIV Prevention Activities Health Department Based	93.940	BW760	-	132,573
HIV Prevention Activities Health Department Based	93.940	BW786	-	3,153
Passed through Crisis Center of Tampa Bay, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	LD994	-	155,897
Passed through United Way of Broward County, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	064601	-	333,510
Passed through Florida Department of Children and Families:				
Mental Health Disaster Assistance and Emergency Mental Health	93.982	LH806	-	71,430
Block Grants for Community Mental Health Services	93.958	LH839	-	30,053
Total U.S. Department of Health and Human Services			-	<u>1,173,971</u>
Total Expenditures of Federal Awards			\$ -	<u>\$ 1,173,971</u>

See accompanying notes to the schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2022

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, 2022. 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, 2022

SECTION 1 – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material for financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR? _____ yes X no

Identification of major federal programs:

Assistance listing number	Name of federal program
93.575	U.S. Department of Health and Human Services: Passed-through Early Learning Coaling of Broward County, Inc.: Child Care and Development Block Grant
93.958	U.S. Department of Health and Human Services: Passed-through Florida Department of Children and Families: Block Grants for Community Mental Health Services

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.

SCHEDULE OF FINDINGS AND QUESTIONS COSTS – CONTINUED

For the year ended June 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Internal Control Over Compliance – None reported.

Compliance – None reported.

SECTION IV – OTHER MATTERS

- No management letter is required because there were no findings required to be reported in a management letter.
- No summary schedule of prior audit findings is required because there were no prior audit findings related to federal awards programs.

**SUPPLEMENTAL SCHEDULES REQUIRED BY
THE STATE OF FLORIDA DEPARTMENT OF
CHILDREN AND FAMILIES**

First Call For Help of Broward, Inc.
(d/b/a 2-1-1 Broward)

SCHEDULE OF STATE EARNINGS
(Unaudited)

For the year ended June 30, 2022

1. Total Expenditures	\$ 5,367,249
2. Less Other State and Federal Funds	(679,511)
3. Less Non-Match SAMH Funds	-
4. Less Unallowable Costs Per 65E-14, FAC	<u>(1,505,862)</u>
5. Total Allowable Expenditures (Sum of lines 1,2,3 and 4)	<u>3,181,876</u>
6. Total Amount of State Earnings (Line 5 times 75%)	2,386,407
7. Amount of State Funds Requiring match	<u>679,511</u>
8. Amount Due to Department (Subtract line 7 from line 6)	<u>\$ 1,706,896</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, 2022

	State Funded SAMH Cost Centers	Non SAMH Cost Center	Total
Personnel expenses:			
Salaries	\$ 1,994,839	\$ 332,261	\$ 2,327,100
Fringe	319,110	53,151	372,261
Total personnel services	<u>2,313,949</u>	<u>385,412</u>	<u>2,699,361</u>
Other expenses:			
Building occupancy	26,293	4,379	30,672
Professional services	233,618	38,911	272,529
Travel	4,886	814	5,700
Insurance	18,825	3,135	21,960
Operating supplies and expenses	126,797	21,119	147,916
Other	982,193	163,596	1,145,789
Total expenses	<u>1,392,612</u>	<u>231,954</u>	<u>1,624,566</u>
Total personnel services and expenses	<u>3,706,561</u>	<u>617,366</u>	<u>4,323,927</u>
Indirect costs:			
Administration	260,831	782,491	1,043,322
Total indirect expenses	<u>260,831</u>	<u>782,491</u>	<u>1,043,322</u>
Total operating expenses	3,967,392	1,399,857	5,367,249
Unallowable costs	(376,466)	(1,129,396)	(1,505,862)
Total allowable operating expenses	<u>\$ 3,590,926</u>	<u>\$ 270,461</u>	<u>\$ 3,861,387</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, 2022

	State SAMH-Funded Cost Centers	Non SAMH Cost Center	Total
State SAMH funding:			
Childrens substance abuse	\$ 46,390	\$ -	\$ 46,390
Adult mental health	569,060	-	569,060
Adutl substance abuse	64,061	-	64,061
Total state SAMH funding	679,511	-	679,511
Other government funding:			
Local government	1,864,837	466,209	2,331,046
Federal grants and contracts	731,922	177,981	909,903
Total other government funding	2,596,759	644,190	3,240,949
All other revenue:			
Contribution and donations	-	379,107	379,107
Other	879,714	243,512	1,123,226
In-kind	-	38,104	38,104
Total all other revenue	879,714	660,723	1,540,437
Total funding	\$ 4,155,984	\$ 1,304,913	\$ 5,460,897

The accompanying note is an integral part of the supplemental schedules.

NOTE TO SUPPLEMENTAL SCHEDULES

June 30, 2022

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.

Contributions to Nonprofits "Donation Request" Application - Submission #524

Date Submitted: 5/3/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 5, 2023.

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@lbtsc.org.

Organization Information

Organization Name*

Areawide Council on Aging of Broward County, Inc.

Address*

5300 Hiatus Rd

City*

Sunrise

State*

FL

Zip Code*

33351

Contact Person*

Charlotte Mather-Taylor

Title*

Chief Executive Officer

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)*

n/a

Request Information

Project/Program Name*

Fair Share 2024

Requested Funding Amount*

\$9,767.00

Project/Program Details

Briefly describe your organization*

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

Explain the objectives of your project*

Funding will be employed to meet the required match for our Federal Older Americans Act Programs Contract as well as the State of Florida Community Care for the Elderly Act Contract so that we can continue the delivery of a coordinated system of services to older persons in Lauderdale by the Sea. Services offered are designed to assist elders to live their lives with dignity and safety in the least restrictive setting possible. The array of services that can be provided includes congregate meals, home delivered meals, personal care, homemaking, respite care, Adult Day Care, caregiver training and support, counseling, health support, chore, housing improvement, in-home, screening and assessment, legal assistance, recreation, exercise classes, screening and assessment, specialized medical equipment, and transportation.

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-Signed.pdf

Optional file upload.

Target Population

Define the target population for your project*

The target populations we serve are as follows:

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

In Broward County there are 476,486 residents who are 60 years of age and in Lauderdale by the Sea the number of residents eligible for these services total 3,043.

We plan to serve approximately 15,000 senior residents in Broward County and to serve at least 10 Lauderdale by the Sea residents.

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

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

Target population

Choose File No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

All of our services are evaluated monthly. Each month all services provided county wide are entered, by each of our 28 funded service providers, into the statewide Enterprise Client Information and Registration Tracking System (eCIRTS). The eCIRTS allows us to track the clients, the type of service, and the number of hours or units of service and we are able to generate monthly usage reports for each provider or client. In addition service providers submit quarterly narrative reports regarding the outreach, education and training they have conducted letting the public know about the services available and how to access them. These reports are consolidated and reported annually to the Florida Department of Elder Affairs. Our service providers conduct annual satisfaction surveys that are used to assure the quality of services being delivered. Annually we provide the City of Lauderdale by the Sea with a summary report of the services provided to the residents of Lauderdale by the Sea.

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

Project Evaluation

Lauderdale by the Sea-Signed.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*

Chief Executive Officer

Date*

5/3/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

Form 990 Return of Organization Exempt from Income Tax*

AreawideCouncilOnAging__990-
Signed.pdf

Organization Annual Budget*

AreawideCouncilOnAging_2023.pdf

Audited Financial Statement*

AAA of Broward Final Audit PDF
FY21.pdf

501(C)(3) Determination Letter*

Areawide Council on Aging-IRS
Letter.pdf

Board of Directors List*

AreawideCouncilOnAging_2023-
Board.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the approved amount will be provided to the organization. Please note that the formal letter/affidavit 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

April 11, 2023

**AREAWIDE COUNCIL ON AGING
BOARD OF DIRECTORS**

Naushira Pandya, M.D.
President

Arthur Birken
1st Vice President

Representative Evan Jenne
2nd Vice President

Senator Nan H. Rich
3rd Vice President

David Lieberman
Treasurer

Timothy Curtin
Secretary

Lisa Zucker, MSW, LCSW
Parliamentarian

Pauline Grant
Immediate Past President

Alan B. Brass, C.P.A.
William Edelstein
Honorable Ronald Rothschild
Kenneth S. Rubin, Esq.
Manuel Synalovski, AIA

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

Dear Mayor Vincent,

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 476,486 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 an increase 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 Vincent
Town of Lauderdale-By-The-Sea
April 11, 2023
Page 2

For the 2024 Fair Share request, we are employing the latest population figures provided by the Florida Department of Elder Affairs using U.S. Census Bureau, 2017-2021 American Community Survey 5-Year Estimates.

Our request for 2024 is \$9,767. In 2022, we provided your residents with \$13,557 in services.

For each dollar we are seeking, in match, the Areawide Council on Aging supplied \$1.39 in assistance to your constituents.

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

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

Sincerely,



Charlotte Mather-Taylor
Chief Executive Officer

CMT:cd

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

EXPLANATION OF FAIR SHARE

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

FUNDS REQUIRING LOCAL MATCH FOR 2024

Federal Older Americans Act Dollars	\$8,596,570
General Revenue	681,080
State Community Care for the Elderly	<u>8,149,874</u>
	<u>\$17,427,524</u>
Local Matching Dollars Required	\$1,936,392
Elder Abuse Prevention Program	<u>100,000</u>
Total Matching Funds Requested	<u>\$2,036,392</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 2024 Broward Total Population 60 and Over	<u>476,486</u>
Representative Fair Share Dollar Amount per Senior Resident 60 or Over: \$2,036,392 divided by 476,486	<u>\$ 4.27</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>\$ 4.27</u>
City Share Request per Senior Resident:	$\$4.27 \times (2/3)$	= <u>\$ 2.85</u>
County Share Request per Senior Resident:	$\$4.27 \times (1/3)$	= <u>\$ 1.42</u>
		<u>\$ 4.27</u>

FAIR SHARE REQUEST FROM LAUDERDALE-BY-THE-SEA

Number of Residents over 60 in Your Town	3,427
Fair Share Request per Senior Resident in Your Town	<u>x 2.85</u>

TOTAL FAIR SHARE REQUEST **\$9,767**

In 2022, the Areawide Council provided Your Town with Services Totaling Over: \$13,557

Areawide Council on Aging of Broward County



Area Agency on Aging
of Broward County

2022

Services Provided to Senior Citizens

in the

Town of Lauderdale-By-The-Sea



Program	Service Provided	Clients	Units Provided	Unit Cost	Total Cost
OLDER AMERICANS ACT					
	HOME DELIVERED MEALS (III-C2)	2	238.00	4.40	1,047.20
	Program Totals:		238.00		\$1,047.20
AMERICAN RESCUE PLAN					
	HOME DELIVERED MEALS (III-C2)	2	126.00	4.30	541.80
	Program Totals:		126.00		\$541.80
COMMUNITY CARE FOR THE ELDERLY					
	CASE MANAGEMENT	1	5.00	63.85	319.25
	PERSONAL CARE	1	306.00	22.15	6,777.90
	Program Totals:		311.00		\$7,097.15
NON-DOEA PROGRAM					
	HOME DELIVERED MEALS	2	994.00	4.90	4,870.60
	Program Totals:		994.00		\$4,870.60
Totals:			1,669.00		\$13,556.75

*In 2022, our Project Family provided Lauderdale-By-The-Sea's seniors with \$13,557 in services.
The Aging & Disability Resource Center's 2024 Match Request for Lauderdale-By-The-Sea is \$9,767.
For every \$1 we are seeking, the Areawide Council on Aging (Area Agency on Aging)
provided Lauderdale-By-The-Sea with \$1.39 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.

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.**2021****Open to Public Inspection**

A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20																			
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization <u>Areawide Council On Aging of Broward County Inc</u></td> <td>D Employer identification number <u>59-1529419</u></td> </tr> <tr> <td colspan="2">Doing business as</td> <td>E Telephone number <u>(954) 745-9567</u></td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> <td></td> </tr> <tr> <td><u>5300 Hiatus Road</u></td> <td></td> <td></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <u>Sunrise, FL 33351</u></td> <td>G Gross receipts \$<u>35,968,225</u></td> </tr> <tr> <td colspan="2">F Name and address of principal officer: <u>Charlotte Mather-Taylor, 5300 Hiatus Road, Sunrise, FL 33351</u></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> </table>	C Name of organization <u>Areawide Council On Aging of Broward County Inc</u>		D Employer identification number <u>59-1529419</u>	Doing business as		E Telephone number <u>(954) 745-9567</u>	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite		<u>5300 Hiatus Road</u>			City or town, state or province, country, and ZIP or foreign postal code <u>Sunrise, FL 33351</u>		G Gross receipts \$ <u>35,968,225</u>	F Name and address of principal officer: <u>Charlotte Mather-Taylor, 5300 Hiatus Road, Sunrise, FL 33351</u>		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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I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527																			
J Website: ▶ <u>adrcbroward.org</u>																			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation: <u>1974</u> M State of legal domicile: <u>FL</u>																		

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>relating to the elderly of Broward County, Florida.</u>		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	75
	6	Total number of volunteers (estimate if necessary)	6	30
	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)	32,836,338.	35,416,393.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	168,376.	144,217.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	67,812.	50,746.
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	33,072,526.	35,611,356.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	18,274,587.	18,806,291.
	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)	3,542,281.	3,624,269.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	10,071,244.	11,000,573.
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	31,888,112.	33,431,133.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	1,184,414.	2,180,223.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	23,964,569.	24,945,017.
	22	Net assets or fund balances. Subtract line 21 from line 20	6,804,427.	5,017,955.
			17,160,142.	19,927,062.

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		<u>11/07/2022</u> Date			
	Signature of officer <u>Charlotte Mather-Taylor, Executive Director</u> Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	<u>Eric Fontana</u>	<u>Eric Fontana</u>	<u>11/07/2022</u>		<u>P01867525</u>
	Firm's name ▶ <u>Fontana C.P.A.S</u>	Firm's EIN ▶ <u>59-3635567</u>			
	Firm's address ▶ <u>13007 W Linebaugh Ave, Tampa, FL 33626</u>	Phone no. <u>(727) 799-9533</u>			

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

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

REV 07/25/22 PRO

Form **990** (2021)

**AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
2022 AND 2023 BUDGET COMPARISON**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	Projected Actual 2022	2022 Budget to Projected Actual Variance	2023 Budget	2022 Projected Actual to Budget 2023 Variance
SUPPORT AND REVENUE								
Older Americans Act Titles III B, C, D, E and VI	7,367,869	6,244,808	14,602,173	10,808,124	8,314,602.60	-23.1%	10,146,241	22.0%
American Rescue Plan (ARP)	-	-	-	3,111,626	620,543	-80.1%	4,243,036	583.8%
Aging and Disability Resource Center Funding	605,209	501,103	441,255	588,390	428,741	-27.1%	588,390	37.2%
State of Florida General Revenue	10,504,900	8,986,730	9,696,395	12,781,314	9,778,368	-23.5%	15,353,413	57.0%
CARES	-	3,508,225	1,165,001	236,614	236,614	0.0%	-	-100.0%
Broward County Meals, SNAP, United Way & Other Grants	-	6,672,053	3,451,275	3,315,365	4,812,790	45.2%	271,056	-94.4%
Emergency Home Energy Assistant Program (EHEAP)	257,348	240,370	192,413	422,628	515,576	22.0%	482,234	-6.5%
Respite for Elders Living In Everyday Families (RELIEF)	108,916	60,765	49,307	104,784	19,048	-81.8%	104,784	450.1%
Serving Health Insurance Needs for Elders (SHINE)	209,118	216,822	264,560	279,223	263,844	-5.5%	300,308	13.8%
Other DOEA	-	127,281	1,401,949	100,000	283,411	183.4%	150,968	-46.7%
Fair Share: Local Match Funding	1,593,500	1,700,489	1,547,250	1,874,477	1,402,360	-25.2%	1,874,477	33.7%
Provider In-kind Match Funding	1,100,550	920,216	1,020,185	1,556,308	943,031	-39.4%	1,887,936	100.2%
Fundraising	91,010	246,109	43,398	154,463	61,154	-60.4%	67,269	10.0%
Veteran Directed Home & Community Based Services	2,488,377	2,601,945	2,528,438	2,958,600	2,411,486	-18.5%	2,958,600	22.7%
Other Operating Income (Contributions)	69,983	877,232	85,092	154,463	61,206	-60.4%	70,000	14.4%
TOTAL SUPPORT AND REVENUE	24,396,778	32,904,148	36,488,691	38,446,379	30,152,774	-21.6%	38,498,713	27.7%
PERSONNEL AND OPERATING COSTS								
Salaries	2,119,448	2,374,001	2,503,269	3,589,905	3,079,342	-14.2%	3,368,544	9.4%
Fringe Benefits	663,995	734,212	753,095	1,110,713	721,256	-35.1%	1,356,588	88.1%
Travel and Training	28,186	26,525	10,034	15,155	12,943	-14.6%	13,318	2.9%
Occupancy	167,820	175,786	97,298	377,140	125,549	-66.7%	127,138	1.3%
Utilities and Communications	80,739	77,875	18,325	69,505	22,462	-67.7%	22,911	2.0%
Copying and Printing	27,954	42,212	54,895	42,403	64,855	52.9%	68,098	5.0%
Professional Fees	93,054	94,121	178,766	183,288	75,385	-58.9%	52,272	-30.7%
Business Fees	47,975	29,875	37,072	36,233	36,373	0.4%	37,101	2.0%
Advertising	2,550	5,247	10,250	48,876	69,566	42.3%	70,000	0.6%
Equipment Lease	10,591	11,098	29,642	7,830	29,827	280.9%	30,424	2.0%
Equipment	10,825	26,196	19,767	4,839	37,215	669.0%	37,234	0.1%
Technology	-	-	207,886	23,776	186,399	684.0%	46,358	-75.1%
Fundraising Expense	39,556	29,709	1,367	1,435	32,054	2133.7%	33,656	5.0%
Business and Professional Insurance	43,651	43,815	31,260	2,706	55,902	1966.0%	57,579	3.0%
Office Supplies	18,118	10,030	18,795	46,735	104,604	123.8%	27,571	-73.6%
Depreciation - Equipment	34,762	14,034	110,742	22,506	116,279	416.7%	122,093	5.0%
Contract Labor	-	434,069	367,906	166,179	197,762	19.0%	23,680	-88.0%
Miscellaneous	5,348	28,619	32,364	29,108	51,305	76.3%	51,758	0.9%
Bad Debt	-	531,700	-	-	25,767	-	-	-100.0%
Reserves - Building	35,000	-	-	35,000	-	-100.0%	35,000	-
TOTAL PERSONNEL AND OPERATING COSTS	3,429,572	4,689,123	4,482,733	5,813,333	5,044,845	-13.2%	5,581,321	10.6%
GRANT OUTLAYS	20,957,289	27,742,705	29,969,950	33,424,561	23,952,227	-28.3%	31,638,819	32.1%
TOTAL GRANTS AND COUNCIL OPERATIONS	24,386,861	32,431,828	34,452,684	39,237,893	28,997,072	-26.1%	37,220,140	28.4%
NET OPERATING INCOME	9,917	472,320	2,036,008	(791,514)	1,155,702	-246.0%	1,278,572	10.6%
Non-Operating Income	769,556	573,128	730,916	1,422,465	(1,162,110)	-181.7%	(512,000)	-55.9%
NET INCOME	779,473	1,045,448	2,766,924	630,951	(6,408)	-101.0%	766,572	-



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', is written over a faint, larger signature that appears to read 'R. P. Billups'.

Kim A. Billups, Operations Manager
Accounts Management Operations 1

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

Financial Statements

**Year Ended
December 31, 2021**

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Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Areawide Council on Aging of Broward County, Inc. (the "Council"), which comprise the statement of financial position as of December 31, 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Council as of December 31, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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 22, 2022, on our consideration of the Council'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 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 22, 2022

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION

December 31, 2021

ASSETS

	<u>2021</u>
CURRENT ASSETS	
Cash and cash equivalents	\$ 7,368,125
Certificates of deposit	547,772
Investments	5,315,352
Due from grantors, net	8,815,245
Accounts receivable	4,919
Pledges receivable	231,047
Prepaid expenses	<u>43,498</u>
Total current assets	22,325,958
Non-current assets	
Property and equipment at cost, net	2,617,118
Deposits	<u>1,941</u>
Total other assets	<u>2,619,059</u>
Total assets	<u><u>\$ 24,945,017</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable	\$ 198,233
Accrued compensation	458,115
Paycheck Protection Program loan	500,000
Due to providers	3,490,501
Deferred revenue	<u>371,106</u>
Total current liabilities	<u>5,017,955</u>
Commitments and contingencies	<u>-</u>
Total liabilities	<u>5,017,955</u>
NET ASSETS	
Without donor restrictions	19,636,395
With donor restriction	<u>290,667</u>
Total net assets	<u>19,927,062</u>
Total liabilities and net assets	<u><u>\$ 24,945,017</u></u>

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENTS OF ACTIVITIES

Year Ended December 31, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
Public support:			
Local fair share contributions	\$ 1,547,250	\$ -	\$ 1,547,250
Contributions	76,377	-	76,377
Private grants	<u>3,451,275</u>	<u>-</u>	<u>3,451,275</u>
Total public support	<u>5,074,902</u>	<u>-</u>	<u>5,074,902</u>
Grants from governmental agencies			
Federal grants	20,645,096	-	20,645,096
State grants	9,696,395	-	9,696,395
In kind local match	<u>1,020,185</u>	<u>-</u>	<u>1,020,185</u>
Total grants from governmental agencies	<u>31,361,676</u>	<u>-</u>	<u>31,361,676</u>
Other revenue			
Interest income	19,261	-	19,261
Investment income	240,229	-	240,229
Net realized and unrealized gain (loss) on investment	471,426	-	471,426
Special events income	42,031	-	42,031
Other	<u>8,715</u>	<u>-</u>	<u>8,715</u>
Total other revenues	<u>781,662</u>	<u>-</u>	<u>781,662</u>
Total public support and revenues	<u>37,218,240</u>	<u>-</u>	<u>37,218,240</u>
EXPENSES			
Program services	34,037,198	-	34,037,198
Support services:			
Management and general	<u>414,120</u>	<u>-</u>	<u>414,120</u>
Total operating expenses	<u>34,451,318</u>	<u>-</u>	<u>34,451,318</u>
Change in net assets before transfers	2,766,922	-	2,766,922
NET ASSETS, BEGINNING OF YEAR	<u>16,869,473</u>	<u>290,667</u>	<u>17,160,140</u>
NET ASSETS, END OF YEAR	<u>\$ 19,636,395</u>	<u>\$ 290,667</u>	<u>\$ 19,927,062</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, 2021

	Older Americans Act	CARES	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	Program Services					ADRC & Medicaid Waiver		Local Service Programs	Other DOEA Programs	Non DOEA Programs	Total Program Funds	Supporting Services Management & General	Total
						RELIEF	SHINE											
Salaries and related expenses:																		
Salaries	\$ 1,145,491	\$ 117,577	\$ 246,413	\$ 92,784	\$ -	\$ 9,884	\$ 52,986	\$ 319,043	\$ 17,167	\$ 208,146	\$ 469,450	\$ 2,678,941	\$ 192,234	\$ 2,871,175				
Payroll taxes	79,240	7,626	18,363	7,011	-	715	3,234	23,654	1,303	11,295	19,541	171,982	13,007	184,989				
Employee benefits	202,004	34,669	51,718	20,584	-	2,321	11,066	86,538	1,458	31,422	71,657	513,437	54,668	568,105				
Total salaries and related expenses																		
	1,426,735	159,872	316,494	120,379	-	12,920	67,286	429,235	19,928	250,863	560,648	3,364,360	259,909	3,624,269				
Other expenses																		
Program supplies	3,687,055	495,769	349,063	-	-	-	302	-	-	1,063,459	5,763,547	11,359,195	11,525	11,370,720				
Occupancy	42,595	1,443	2,622	699	-	77	792	4,275	483	1,021	1,073	55,080	3,571	58,651				
Utilities	11,457	477	1,394	372	-	46	439	2,258	259	601	546	17,849	476	18,325				
Miscellaneous	248	-	-	-	-	-	-	-	-	-	646	894	1,110	2,004				
Telephone	29,257	1,170	2,762	737	-	81	2,754	4,804	511	1,133	1,885	45,094	2,355	47,449				
Office supplies & printing	17,847	1,386	154	15	-	2	6,865	976	10	1,466	13,631	42,152	29,921	72,073				
Professional fees	148,800	73	511	-	-	-	544	-	-	688	31,210	181,826	26,458	208,284				
Travel	187	2	-	-	-	-	144	-	-	953	4,722	6,008	336	6,344				
Repairs & maintenance	3,934	-	250	67	-	6	79	404	45	107	96	4,988	4,135	9,123				
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	31,260	31,260				
Dues & subscriptions	42,087	-	884	242	-	18	299	1,432	194	641	993	46,790	17,722	64,512				
Advertising	4,493	-	-	-	-	-	2,458	-	-	-	787	7,738	2,512	10,250				
Staff training	1,374	-	-	-	-	-	-	19	-	-	31	1,424	8,786	10,210				
Total other expenses																		
	3,989,334	500,320	357,640	2,132	-	230	14,476	14,168	1,502	1,070,069	5,819,167	11,769,038	140,167	11,909,205				
Depreciation expenses	56,668	-	9,830	3,126	-	-	4,228	15,802	-	-	7,855	97,509	13,233	110,742				
Subrecipients awarded	5,563,636	224,330	6,123,136	190,838	1,267,484	36,664	-	-	607,837	448,786	-	14,462,711	-	14,462,711				
Grants awarded	728,247	-	662,225	448,848	3,997	-	11	-	-	205,853	2,294,399	4,343,580	811	4,344,391				
Total expenses before allocation of management & general																		
	11,764,820	894,522	7,469,325	765,323	1,271,481	49,814	86,001	459,205	629,267	1,975,571	8,682,069	34,037,198	414,120	34,451,318				
Allocation of management & general																		
	143,137	10,762	90,877	9,311	15,470	606	1,046	5,587	7,656	24,036	105,632	414,120	(414,120)	-				
Total expenses after allocation																		
	\$ 11,907,757	\$ 895,284	\$ 7,560,202	\$ 774,634	\$ 1,286,951	\$ 50,420	\$ 87,047	\$ 464,792	\$ 636,923	\$ 1,999,607	\$ 8,787,701	\$ 34,451,318	\$ -	\$ 34,451,318				

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

STATEMENTS OF CASH FLOWS

Year Ended December 31, 2021

	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Changes in net assets	\$ 2,766,922
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	110,742
Realized and unrealized gain on investments	(471,426)
(Increase) decrease in:	
Due from grantors, net	(2,309,820)
Accounts receivable	24,580
Pledges receivable	668
Prepaid expenses	(30,430)
Increase (decrease) in:	
Accounts payable	38,077
Accrued compensation	17,875
Due to providers	(1,355,288)
Deferred revenue	<u>90,889</u>
Net cash used in operating activities	(1,117,211)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(8,087)
Purchase of investments, including reinvestments	(240,229)
Net decrease in certificates of deposit	<u>242,493</u>
Net cash used in investing activities	(5,823)
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from Paycheck Protection Program loan	<u>500,000</u>
Net cash provided by financing activities	500,000
Net decrease in cash and cash equivalents	(623,034)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>7,991,159</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 7,368,125</u>

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, 2021

NOTE A – NATURE OF ORGANIZATION

Areawide Council on Aging of Broward County, Inc. ("Council" or "Organization") 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 Organization 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 Organization. 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 State 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.

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 usual lives of property and equipment, and allocation of functional expenses.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents consists of cash on deposit and money market funds with financial institutions. The Organization 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 Organization to concentrations of credit risk consist principally of cash. The Organization 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 Organization has not experienced and does not expect to incur any losses.

Certificate of Deposit

Certificates of deposit are recorded at cost plus accrued interest and held at three financial institutions with interest ranging from 0.25% to 1.14%.

Allowances for Doubtful Accounts

Due from granters, accounts and pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through adjustments to valuation allowances based on its assessment of the current status of individual receivables. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. At December 31, 2021, the allowance for doubtful accounts for due from granters is \$128,288. No allowance for doubtful accounts for accounts receivable and pledges receivable is considered necessary at December 31, 2021.

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 change in net assets. Those marketable securities and investments received as gifts or donations are recorded at their fair market value on the date received.

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. Amortization of the interest in the leasehold is provided for over 30 years, the useful life of the property, on a straight-line basis.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment (continued)

Long-lived assets held and used by the Organization 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

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

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

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated Materials and Services

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, 2021 was \$1,020,185.

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

Functional Expenses

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

Income Tax

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

Uncertain Tax Positions

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising Costs

The Organization expenses the costs of advertising as incurred. For the year ended December 31, 2021, advertising expense was \$10,250.

Fair Value Measurement

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

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

Acquisitions of Nonexpendable Property

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

Recent Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with the required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the Council's financial statements.

In February 2016, the FASB issued ASU 2016-02: Leases (Topic 842), to increase transparency and comparability among the Agency by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2021.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE C – AVAILABILITY AND LIQUIDITY

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

Financial Assets:	2021
Cash and cash equivalents	\$ 7,368,125
Certificates of deposits	547,772
Investments	5,315,352
Due from grantors, net	8,815,245
Accounts receivable	4,919
Pledges receivable	231,047
Total financial assets	22,282,460
Less: amounts not available for general expenditure within one year:	290,667
Financial assets to meet cash needs for general expenditures within one year	\$ 21,991,793

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

NOTE D – DUE FROM GRANTORS

Due from grantors as of December 31, 2021 are as follows:

	2021
Receivable in less than one year	\$ 8,943,533
Less allowance for doubtful accounts	(128,288)
Due from grantors, net	\$ 8,815,245

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE E – INVESTMENTS

Investments are carried at fair market value and are as follows at December 31, 2021:

	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>	<u>Fair Value</u>
Unrestricted:			
<i>US Equity Funds</i>			
Map Fund A	\$ 464,967	\$ 274,540	\$ 739,507
Large Cap Growth Fund	280,899	238,880	519,779
Equity Yield Class A	256,279	306,727	563,006
S&P 500 Index Fund	325,597	217,648	543,245
<i>Taxable Bond Fund</i>			
High Yield Corporate Bond A	792,837	727,229	1,520,066
<i>Mixed Asset Funds</i>			
Balance Fund A	482,591	126,425	609,016
Convertible Fund A	515,419	305,314	820,733
	<u>\$ 3,118,589</u>	<u>\$ 2,196,763</u>	<u>\$ 5,315,352</u>

Investment income for the year ended December 31, 2021 consists of the following:

	<u>2021</u>
Interest income	\$ 19,261
Investment income	240,229
Net realized and unrealized gain on investments	<u>471,426</u>
	<u>\$ 730,916</u>

NOTE F – PLEDGES RECEIVABLE

Pledges receivable as of December 31, 2021 are as follows:

	<u>2021</u>
Receivable in less than one year	
Fair share pledges	\$ 209,122
Other	<u>21,925</u>
	<u>\$ 231,047</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE G – PROPERTY AND EQUIPMENT

At December 31, 2021, property and equipment consists of the following:

	2021
Building	\$ 3,080,054
Interest in leasehold (Note L)	850,000
Land	616,188
Furniture and equipment	513,952
Vehicles	79,163
Technology	14,890
	5,154,247
Less accumulated depreciation	(2,537,129)
	\$ 2,617,118

NOTE H – FAIR VALUE MEASUREMENT

The investments of the Council are reported at fair value in the accompanying statement of financial position. Following is a description of valuation methodologies used for investments measured at fair value. There have been no changes in the methodology used at December 31, 2021.

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

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

Fair values of assets measured on a recurring basis at December 31, 2021 are as follows:

Fair Value Measurements at Reporting Date Using

	Quoted Prices in Active Markets Level1	Significant Other Observable Inputs Level2	Significant Unobservable Inputs Level3	Total Fair Value
Assets:				
Certificates of deposit	\$ -	\$ 547,772	\$ -	\$ 547,772
US equity funds	2,365,537	-	-	2,365,537
Taxable bond funds	1,520,066	-	-	1,520,066
Mixed asset funds	1,429,749	-	-	1,429,749
Total assets at fair value	\$ 5,315,352	\$ 547,772	\$ -	\$ 5,863,124

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE I – PAYCHECK PROTECTION PROGRAM (PPP) LOAN

On March 27, 2020, the Coronavirus Aid Relief, and Economic Security Act (“CARES Act”) was enacted in response to the COVID-19 pandemic. Under the CARES Act, the Paycheck Protection Program (“PPP”) was established to aid small businesses and nonprofits with resources needed to maintain payroll and cover applicable overhead. During the first months of 2021, the Council was approved for a loan totaling \$500,000 under this program. The Council has since applied for forgiveness and will record loan forgiveness income totaling \$196,195 in 2022. The remaining balance of the loan was paid in full by the Council in June 2022.

NOTE J – NET ASSETS WITH DONOR RESTRICTION

For the year ended December 31, 2021, net assets with donor restrictions in the amount of \$290,667 consisted of support restricted for use in emergency respite or food, in-home trainer and related general administrative costs.

NOTE K – 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 Contribution</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%

Retirement plan expense was \$150,637 for the year ended December 31, 2021.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE L – NON-CASH FACILITIES TRANSACTIONS

In 1989, the Council entered into an agreement with the City of Margate, Florida (the City), whereby the City acquired the land and building of the Council located at 5750 Park Avenue, Margate, Florida. In consideration, the City constructed a new building at the site and provided the Council with a 99- year lease, commencing November 1, 1989, which requires annual payments of \$1. The lease stipulates that the structure shall be used for providing social, health, nutrition and other types of care, activities and services to the elderly of Northwest Broward County.

In the event that the building is sold by the City or seized by eminent domain, the City has granted to Council the right to receive the entire amount of any proceeds up to a maximum of \$850,000 reduced by \$8,586 for each year that the lease had existed prior to the sale, or \$566,662 at December 31, 2021.

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, 2021 is as follows:

Program	Qualifying Expenditures Requiring Matching	Match Percentage Required	Match Required	Match Provided	Excess (Deficiency)
State CCE	\$ 6,195,912	10%	\$ 619,592	\$ 688,435	\$ 68,844
OAA Admin	\$ 887,921	25%	\$ 221,980	\$ 228,011	\$ 6,031
Federal OAA	\$ 10,115,047	10%	\$1,015,505	\$1,102,556	\$ 87,051

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE N – COMMITMENTS AND CONTINGENCIES

Lease Commitments

The Council leases office equipment under agreements that are operating leases. Rent expense for the year ended December 31, 2021 was \$9,201. Rental commitments for the remaining terms of the leases are as follows:

	<u>Amount</u>
2022	\$ 8,584
2023	8,584
2024	<u>5,521</u>
	<u>\$ 22,689</u>

Concentrations

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

Legal Matters

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

COVID-19

On January 30, 2020, the World Health Association (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Council's financial condition, liquidity, and future results of operations. Management is actively monitoring the pandemic situation.

NOTE O – SUBSEQUENT EVENTS

The Council has evaluated all subsequent events through September 22, 2022, 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, 2021

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				
Special Programs for Aging, Title III, Admin, I&R, LAN Mgmt, and Part B, Support Services	93.044	JA021	\$ 4,773,360	\$ 1,785,615
Special Programs for Aging, Title III & FFA - Part C-1, Congregate Meals	93.045	JA021	2,605,331	377,845
Special Programs for Aging, Title III & FFA - Part C-2, Home-Delivered Meals	93.045	JA021	3,250,784	2,582,147
Nutrition Services Incentive Program	93.053	JA021	655,047	518,457
Families First Act Services	93.045	JCA20	100,690	-
CARES Act Administration	93.044-045 & 93.053	JCA20	14,605	-
CARES Act for Supportive Services for Title III-B	93.044	JCA20	643,317	147,036
CARES Act for Nutrition Services III-C	93.045	JCA20	131,452	-
CARES Act No Wrong Door	93.044-045 & 93.053	JXC20	127,281	-
Coronavirus Consolidated Appropriations Act, under Title III-C	93.045	JCV21	1,079,391	-
Expanding Access to COVID-19 Vaccines	93.044	JCV21	57,654	-
Special Program for Aging, Title III-C - IN2L	93.045	JB8311F	264,903	88,589
Total Aging Cluster			13,703,815	5,499,689
Older Americans Act - Other Programs				
Special Programs for Aging, Title VII	93.041	J7021	21,067	-
Special Programs for Aging, Title III - Part D	93.043	JA021	305,993	9,048
National Family Caregiver Support, Title III, Part E	93.052	JA021	523,952	290,523
CARES for Family Support Caregiver Title III-E	93.052	JCA20	274,937	77,294
Total Older Americans Act			14,829,764	5,876,554
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX020	76,559	-
Statewide Managed Care	93.778	JX020	32,747	-
Medicaid Administrative Claiming	93.778	JX021	71,876	-
Statewide Managed Care	93.778	JX021	39,442	-
Total Medicaid Assistance Programs			220,624	-
Low-Income Home Energy Assistance				
Emergency Home Energy Assistance for Elderly Program	93.568	JP019	57,015	56,873
Emergency Home Energy Assistance for Elderly Program	93.568	JP021	133,025	126,163
Emergency Home Energy Assistance for Elderly Program - CARES	93.568	JPC20	184,726	177,161
Total Low-Income Home Energy Assistance			374,766	360,197
Special Programs for the Aging				
SHINE Senior Medicare Patrol	93.048	JG020	13,160	-
SHINE Senior Medicare Patrol	93.048	JG021	28,925	-
SHINE	93.324	JN020	39,315	-
SHINE	93.324	JN021	97,169	-
Total Special Programs for the Aging			178,569	-
Medicare Enrollment Assistance Programs				
MIPPA	93.071	JB021	51,476	-
MIPPA	93.071	JB022	34,515	-
Total Medicare Enrollment Assistance Programs			85,991	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING			15,689,714	6,236,751
U.S. DEPARTMENT OF TREASURY				
Passed through Broward County, Florida				
Coronavirus Relief Fund	21.019	BRCARE	2,415,491	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Broward County, Florida				
Community Development Block Grant	14.218	BRCD BG	11,453	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 18,116,658	\$ 6,236,751

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, 2021

<u>Grantor/Pass-through Agency Program Title</u>	<u>CSFA Number</u>	<u>Grant Contract Number</u>	<u>Expenditures</u>	<u>Amounts Paid to Subrecipients</u>
STATE FINANCIAL ASSISTANCE				
FLORIDA DEPARTMENT OF ELDER AFFAIRS				
Community Care for the Elderly - CCE	65.010	JC020	\$ 3,357,197	\$ 3,032,699
Community Care for the Elderly - CCE	65.010	JC021	3,380,294	3,090,438
Total Community Care for the Elderly - CCE			<u>6,737,491</u>	<u>6,123,137</u>
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ020	62,338	62,338
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ021	90,138	90,138
Total ADI - Special Projects			<u>152,476</u>	<u>152,476</u>
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ020	538,214	538,214
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ021	576,794	576,794
Total ADI - Respite Services			<u>1,115,008</u>	<u>1,115,008</u>
Home Care for the Elderly	65.001	JH020	407,396	106,451
Home Care for the Elderly	65.001	JH021	387,323	84,387
Total Home Care for the Elderly			<u>794,719</u>	<u>190,838</u>
Local Service Programs	65.009	JL020	282,232	273,863
Local Service Programs	65.009	JL021	344,538	333,974
Total Local Service Programs			<u>626,770</u>	<u>607,837</u>
Respite for Elders Living in Everyday Families (RELIEF)	65.006	JR020	21,369	19,204
Respite for Elders Living in Everyday Families (RELIEF)	65.006	JR021	27,938	17,460
Total Respite for Elders Living in Everyday Families (RELIEF)			<u>49,307</u>	<u>36,664</u>
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX020	76,559	-
Statewide Managed Care	93.778	JX020	32,747	-
Medicaid Administrative Claiming	93.778	JX021	71,876	-
Statewide Managed Care	93.778	JX021	39,442	-
Total Medicaid Assistance Programs			<u>220,624</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 9,696,395</u>	<u>\$ 8,225,960</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, 2021

BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the Schedules) include the federal grant activity and state financial assistance of the Areawide Council of Aging of Broward County, Inc., under programs of the federal government and the State of Florida for the year ended December 31, 2021. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulation* Part 200. *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 Rules of the Auditor General, respectively. Because the Schedules present only a selected portion of the operations of Areawide Council of Aging of Broward County, Inc., they are not intended to and do not present the financial position, changes in net assets, or cash flows of Areawide Council of Aging of Broward County, Inc.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

INDIRECT COST RATE

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



Partners

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Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

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

To the Board of Directors
Areawide Council on Aging 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 Areawide Council on Aging of Broward County, Inc. (the "Council," a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, 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 22, 2022.

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 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 22, 2022



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

To the Board of Directors of
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", a nonprofit organization) 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, 2021. 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, 2021.

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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 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 State of Florida Chapter 10.650, *Rules of the Auditor General*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the 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 State of Florida Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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, 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.

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 State of Florida Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 22, 2022

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Part I – Summary of Auditor's Results

Financial Statements

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

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes
Identifications of major federal programs:	

<u>Name of Project</u>	<u>ALN</u>
Aging Cluster	
Special Programs for the Aging–Title III, Part B	93.044
Special Programs for the Aging–Title III, Part C	93.045
Nutrition Services Incentive Program	93.053
Title III E – Caregiver Support Services	93.052
Title III D – Preventative Health	93.043

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

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

State Financial Assistance

Type of auditors’ report issued on compliance for major projects:	Unmodified
Internal control over major projects:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, <i>Rules of the Auditor General</i>	No
Dollar threshold used to distinguish between Type A and Type B projects	\$750,000
Identification of major project:	
<u>Name of State Project</u>	<u>CSFA Number</u>
Community Care for the Elderly	65.010
Local Services Programs	65.009
Alzheimer’s Disease Initiative - Respite	65.004

Part II – Financial Statement Findings

This section identifies the significant deficiencies, material weakness, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

None (no corrective action plan or management letter issued)

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

This section identifies the significant deficiencies, material weakness, and instances of noncompliance, including questioned costs, related to the audit of major federal programs and state projects, as required to be reported by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, State of Florida.

None (there are no items related to Federal awards or State financial assistance required to be reported in the management letter; therefore, no management letter issued)

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Part IV – Status of Prior Year Audit Findings

2020-01 Accounting for Collectability of Receivables

Condition: During the year, the Council reconsidered the process of reconciling receivables and for estimating the allowance for uncollectible receivables. During this assessment management determined that there were certain prior year receivables that should have been identified in prior years as highly unlikely to be collected and included in the allowance for doubtful accounts.

Criteria: Internal controls should be in place that provide reasonable assurance that the valuation of receivables is considered.

Cause: The prior process and controls related to the estimation of the necessary allowance was insufficient.

Effect: Because of the failure to have a sufficient oversight of the allowance estimate certain receivables were maintained on the books at full value resulting in an overstatement of net assets in prior years.

Recommendation: Internal controls should be in place that provide reasonable assurance that the valuation of receivables is considered.

Management put an improved allowance estimation process in place which is reflected in the financial statements at December 31, 2020. Management should continue to adhere to these policies.

Current Status: The recommendation was adopted during 2021 and continues to be practiced, which was reflected in the close of the December 31, 2021 accounts.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULES OF GRANTS AWARDED

Year Ended December 31, 2021

	2021
Austin Hepburn Senior Mini Center	\$ 70,097
Broward County Elderly and Veterans Services	7,782,330
Broward County Minority Builders Coalition, Inc.	361,035
Cantor Senior Center	205,119
Catholic Charities of the Archdiocese of Miami, Inc.	223,452
City of Deerfield Beach - NEFP	103,112
City of Hallandale Beach - Austin Hepburn Center	44,184
City of Hollywood - Fred Lippman Center	73,949
City of Lauderdale Lakes - Alzheimer's Day Care	159,327
City of Pembroke Pines - SWFP	408,415
Coast to Coast Legal Aid of South Florida	326,097
Direct Services	3,224,264
Human Services Network, Inc.	3,848,640
Jewish Adoption and Foster Care Options, Inc.	42,969
Jewish Community Center	229,536
S.C./S.E. Focal Point/Miramar Center	312,972
N. W. Federated Woman's Club	422,466
N. W. Focal Point	409,273
North Broward Hospital District	722
Rebuilding Together	254,543
South Florida Institute on Aging, Inc.	36,664
SunServe/NAMADC	181,185
West Park	86,751
Total program services	\$ 18,807,102

See accompanying independent auditor's report

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULES OF FAIR SHARE CONTRIBUTIONS

Year Ended December 31, 2021

<u>Donor</u>	<u>2021</u>
Broward County	\$ 684,920
City of Coconut Creek	39,772
City of Coral Springs	5,000
City of Dania Beach	19,325
Town of Davie	43,295
City of Deerfield Beach	64,367
City of Fort Lauderdale	46,568
City of Hallandale Beach	35,764
Town of Hillsboro Beach	3,844
City of Hollywood	21,333
City of Lauderdale-By-The-Sea	8,759
City of Lauderdale Lakes	24,351
City of Lauderhill	39,677
City of Lighthouse Point	10,164
City of Margate	46,417
City of Miramar	56,560
City of North Lauderdale	17,186
City of Parkland	17,817
Town of Pembroke Park	3,322
City of Pembroke Pines	106,913
City of Plantation	25,000
City of Pompano Beach	52,300
City of Southwest Ranches	2,000
City of Sunrise	58,289
City of Tamarac	66,350
City of West Park	7,193
City of Weston	29,390
City of Wilton Manors	11,374
	<u>\$ 1,547,250</u>

The fair share contributions for the year ended December 31, 2021 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
2023**

OFFICERS

**John G. Primeau
President**

**Naushira Pandya, M.D.
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MEMBERS

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Manuel Synalovski, AIA
Lisa Zucker, MSW, LCSW, CT**

Contributions to Nonprofits "Donation Request" Application - Submission #587

Date Submitted: 7/3/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 10, 2023.

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@lbtse-fl.gov.

Organization Information

Organization Name*

Broward Children's Center

Address*

200 S.E 19th Ave

City*

Pompano Beach

State*

FL

Zip Code*

33060

Contact Person*

Julnyca Cadet

Title*

Social Services Director

Phone Number*

9542905810

Email*

JulnycaC@bcckids.org

Federal Identification Number (FIN)*

59-1378244

DUNS*

097196349

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

P82

Request Information

Project/Program Name*

General Operating Support for Social Services

Requested Funding Amount*

10,000

Project/Program Details

Briefly describe your organization*

Broward Children's Center (BCC), a nonprofit organization, opened its doors in 1971. Its mission is to ensure infants, children, and young adults with special health care needs and those whose health and welfare are at risk achieve the highest quality of life possible through a continuum of health, educational, and wellness programs that promote Privacy, Respect, Independence, Dignity, and Engagement (PRIDE). For over 51 years, BCC has been a national leader in providing essential services to some of the most vulnerable, technologically dependent, and medically fragile children with disabilities in the county. The Center's growth from a one-room, special needs childcare facility into a multi-disciplinary service provider delivering programs to hundreds of young children and adults annually results from an overwhelming demand for services and prudent financial management.

BCC delivers a broad range of educational, therapeutic, medical, behavioral, psychological, social, recreational, case management, advocacy, and social services specifically for infants, children, and young adults with special needs. This year, the center's programs will provide services to over 1,000 families because of the increasing need. BCC's Social Services programs include in-home and center-based Respite, Therapy, Family Strengthening and Advocacy, Family Counseling, Parent Education Programs, Nutrition, and Support Groups.

Explain the objectives of your project*

Broward Children's Center is seeking general operating support to sustain and enhance its vital services, including respite care, advocacy, family wellness, and family strengthening programs. With the requested funds, the center aims to increase the availability of respite care, providing much-needed relief for families of children with disabilities or special healthcare needs. This will be achieved by expanding the capacity of respite care facilities and recruiting trained staff to deliver high-quality care. Additionally, the funds will support personalized advocacy services to help families navigate complex systems, access resources, and exercise their rights. The center will engage in systemic advocacy efforts to influence policies and practices that positively impact children and families. In addition, the family wellness program will offer much-needed support to parents through parent education groups, financial assistance, and the provision of groceries, ensuring access to nutritious food for their families. Furthermore, the funds will enable the expansion of family strengthening programs, offering support, education, and resources to enhance parenting skills and overall family well-being. Through workshops, support groups, and community outreach, Broward Children's Center aims to foster a sense of community and connection among families. The services will be delivered primarily at the center's facilities, with outreach efforts to community locations and virtual platforms to ensure accessibility and reach a wider audience. By investing in these programs, the requested funds will empower Broward Children's Center to continue making a meaningful difference in the lives of children and families in Broward County.

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

Program Details

BCC Program Details.docx

Optional file upload.

Target Population

Define the target population for your project*

Broward Children's Center serves a target population consisting of parents and children with special needs residing in Broward County, Florida. Broward County is located in Southeast Florida and encompasses a diverse range of cities, towns, and communities. The center's services are available to families throughout the entire Broward County area.

Geographic Details:

Lauderdale-By-The-Sea: Within Broward County, Lauderdale-By-The-Sea is a picturesque town located along the Atlantic Ocean. The estimate indicates that 25 residents of Lauderdale-By-The-Sea will be served by Broward Children's Center. The center will provide essential services to parents and children with special needs residing in this specific community, addressing their unique needs and offering support.

Other Cities and Communities in Broward County: Broward Children's Center extends its services to families residing in various other cities and communities within Broward County. This includes cities such as Fort Lauderdale, Hollywood, Pembroke Pines, Coral Springs, Miramar, Sunrise, Plantation, Davie, and more. The center's reach spans the entire county, ensuring access to support for parents and special needs children across different neighborhoods and geographical areas.

Broward Children's Center's comprehensive services are designed to meet the diverse needs of families throughout Broward County. By extending its support to parents and special needs children residing in various cities, towns, and communities, the center aims to foster the well-being, empowerment, and holistic development of this specific population within the broader context of Broward County, Florida.

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.

Target population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

To evaluate the success of the project, Broward Children's Center will utilize a combination of qualitative and quantitative measurements. The following quantitative measurements will be used to assess the project's outcomes, and the center's approach to obtaining, verifying, and reporting them will be as follows:

Number of Families Served: The total number of families receiving services will be tracked. Broward Children's Center will maintain an accurate record of the number of families accessing various programs, such as respite care, advocacy services, family strengthening programs, and the Family Wellness Program.

Obtaining and Verifying: The center will maintain a centralized database to record and track the number of families served. This data will be regularly updated and cross-referenced with program records and attendance lists to ensure accuracy.

Reporting: The number of families served will be reported in periodic project evaluations and reports. It will provide an overall indication of the reach and impact of the center's services on the target population.

Program Participation and Engagement: The level of program participation and engagement will be measured by tracking attendance, active involvement, and completion rates of families in various programs and activities, such as parent education groups, support groups, and workshops.

Obtaining and Verifying: Attendance records, sign-in sheets, and participant feedback will be used to track program participation. Pre- and post-program surveys and assessments may also be utilized to measure changes in knowledge, skills, or attitudes.

Reporting: Program participation and engagement data will be included in evaluation reports and program summaries to highlight the level of family involvement and the impact of the programs.

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*

Julnyca

Last Name*

Cadet

Title*

Social Services Dorector

Date*

07/03/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- 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***

BCC Form 990.pdf

Organization Annual Budget*FY23 BCC FINAL COMPANY
BUDGET-YES.pdf

Audited Financial Statement*

FY22 FINAL BCC AUDIT REPORT

6-30-22.pdf

501(C)(3) Determination Letter*

501c3.pdf

Board of Directors List*

Board of Directors.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the approved amount will be provided to the organization. Please note that the formal letter/affidavit 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.

Objective: General Operating Support for Broward Children's Center

Scope of Services:

1. Respite Services:

- Provide respite care services for families of children with disabilities or special healthcare needs.
- Offer short-term relief to caregivers by providing temporary care for their children.
- Ensure a safe and supportive environment where children can receive specialized care, engage in recreational activities, and socialize with peers.
- Respite services will be delivered at designated facilities within Broward Children's Center or in partnership with other community organizations.

2. Advocacy:

- Advocate for the rights and needs of children with disabilities or special healthcare needs in Broward County.
- Provide support and guidance to families navigating the complex healthcare, education, and social service systems.
- Collaborate with community organizations, policymakers, and stakeholders to influence positive change and improve the lives of children and families.
- Advocate services will be primarily delivered through one-on-one consultations, workshops, support groups, and community outreach efforts.

3. Family Strengthening:

- Offer programs and services that promote the overall well-being and resilience of families.
- Provide educational resources, parenting workshops, and support groups to enhance parenting skills and family dynamics.
- Facilitate access to community resources and referrals to address families' specific needs.
- Family strengthening programs will be delivered through in-person sessions at Broward Children's Center and through virtual platforms to ensure accessibility and reach a wider audience.

Funds Requested and Accomplishments:

The funds requested will support the general operating expenses of Broward Children's Center to sustain and enhance the delivery of the above services. With the requested funds, the following accomplishments will be achieved:

Respite Services:

- Increase the availability and accessibility of respite care for families, providing them with much-needed relief and support.
- Serve a larger number of children and families by expanding the capacity of respite care facilities.
- Recruit and train qualified staff to deliver high-quality respite services that address the unique needs of each child.

Advocacy:

- Provide personalized advocacy services to a greater number of families, helping them navigate systems, access resources, and exercise their rights.
- Engage in systemic advocacy efforts to influence policies and practices that impact children with disabilities or special healthcare needs.
- Raise awareness about the rights and needs of children and families through educational initiatives, workshops, and community events.

Family Strengthening:

- Expand the reach of family strengthening programs, reaching more families in need of support and education.
- Develop and implement evidence-based curriculum and resources to enhance parenting skills and family well-being.
- Foster a sense of community and connection among families through support groups, peer mentoring, and social activities.

Program Delivery and Locations:

The programs and services will be delivered primarily at Broward Children's Center's facilities, which are equipped to provide a safe and inclusive environment for children and families. Additionally, the advocacy services and family strengthening programs be done in person at the client's home or designated location. Virtual platforms will also be utilized to ensure accessibility, especially for families who may face transportation or mobility challenges.

Overall, the requested funds will enable Broward Children's Center to maintain and expand its essential services, delivering respite care, advocacy, and family strengthening programs to children with disabilities or special healthcare needs and their families in Broward County.

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue Service

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

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization BROWARD CHILDREN'S CENTER, INC.		D Employer identification number 59-1378244
	Doing business as		E Telephone number 954-943-7336
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 9,795,303.
	200 S.E. 19TH AVENUE		H(a) Is this a group return for subordinates? ☐ Yes ☒ No
	City or town, state or province, country, and ZIP or foreign postal code POMPANO BEACH, FL 33060-7543		H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
F Name and address of principal officer: MARJORIE EVANS SAME AS C ABOVE			H(c) Group exemption number ▶
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527			
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 2021 (Part V, line 2a)	5	280
	6 Total number of volunteers (estimate if necessary)	6	1
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
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)	5,272,396.	3,661,440.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,841,452.	5,829,739.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,267.	4,124.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	300,000.	300,000.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	11,418,115.	9,795,303.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
Expenses	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)	7,450,477.	7,123,378.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,130,708.	2,094,655.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,581,185.	9,218,033.
	19 Revenue less expenses. Subtract line 18 from line 12	1,836,930.	577,270.
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year
21 Total liabilities (Part X, line 26)		6,382,769.	6,858,642.
22 Net assets or fund balances. Subtract line 21 from line 20		298,781.	1,329,529.
		6,083,988.	5,529,113.

Part II Signature Block

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

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

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

BUDGET

FY23 JULY 1, 2022 TO JUNE 30, 2023

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>BUDGET</u>
	<u>6-30-2021</u>	<u>6-30-2022</u>	<u>FY 6-30-2023</u>
<u>REVENUES</u>			
GENERAL REVENUES			
4095 DONATIONS	1,961,031.26	473,532.37	434,817.00
4096 INTEREST & DIVIDEND INCOME	4,267.67	4,123.74	4,000.00
4097 MANAGEMENT FEES	774,715.00	739,997.85	660,000.00
4012 BCC RESIDENT ROOM & BOARD	109,420.84	112,111.02	123,011.00
4016 MISCELLANEOUS INCOME		31,756.35	0.00
Total General Revenues	2,849,434.77	1,361,521.33	1,221,828.00
GRANT REVENUES			
4094 REV-OTHER GRANTS	49,744.39	773,480.92	1,000.00
4040 BRAIN & SPINAL-2		250,000.00	
4041 DOA-DEPT OF AGRICULTURE-FOOD & NUTRITION	57,623.28	73,652.08	72,030.00
4043 PRIVATE PAY-PRE-SCHOOL	0.00	522.84	1,000.00
4044 DOH-DEPT OF HEALTH-BRAIN & SPINAL	247,788.05	610,020.00	0.00
4045 SUMMER PROGRAM-PRIV		150.00	
4056 DOE-TRANSPORTATION	127,507.46	89,975.26	90,000.00
4059 DOE ESE (EXCEPTIONAL STUDENT EDUCATION)	1,302,005.00	991,775.00	1,033,714.00
4047 CSAD-SPECIAL NEEDS	137,798.57	206,345.05	206,000.00
4048 CSAD-ADVOCACY	70,362.37	110,824.57	179,706.00
4049 CSAD-SUPPORT SERVICES	134,910.70	181,704.70	669,050.00
4050 CSC-MOST GRANT	599,083.12	483,867.58	800,047.00
4051 CSC-FAMILY STRENGTHENING	62,911.08	81,518.36	149,811.00
4052 REV-CHILDNET	77,382.00		0.00
4067 FL STATE-STEP UP FOR STUDENTS-PSN/PSS	744,382.41	845,621.13	850,000.00
4065 BROWARD REGIONAL-PSS SUBSIDY	14,856.11	26,359.58	27,000.00
4066 DAYCARE-PSS	5,029.68	1,894.00	2,000.00
Total Grant Revenues	3,631,384.22	4,727,711.07	4,081,358.00
MEDICAID REVENUES			
4062 MEDICAID-DURABLE MEDICAL EQUIPMENT	30,360.19	15,489.40	20,700.00
4080 MEDICAID-THERAPY OUTPATIENT	89,107.17	148.58	200.00
4081 MEDICAID-THERAPY	63,047.86	24,385.91	27,000.00
4082 MEDICAID-THERAPY/MUSIC		54,800.00	55,000.00
4083 MEDICAID-TRANSPORTATION	4,451.05	37,447.74	39,000.00
4084 MEDICAID-THERAPY PSN & PSS	349,216.49	356,441.87	358,000.00
4086 MEDICAID-BEHAVIORAL ANALYSIS	677,918.18	774,449.74	775,000.00
4087 MEDICAID-WAIVER GH1 GH2 GH3	1,595,882.18	1,724,492.90	1,752,000.00
4088 MEDICAID-EARLY STEPS		76,426.52	77,000.00
4091 REV-SNF KIDS KLINCI	18,315.35	15,171.05	16,000.00
4110 MEDICAID-NURSING SERVICES- HOME HEALTH	1,745,147.75	1,756,181.45	1,400,000.00
4110 MEDICAID-NURSING SERVICES- PPEC (42)	400,668.19		440,000.00
4070 PRIVATE INSURANCE PAY	1,295.00	3,297.50	3,000.00
4069 MISCELLANEOUS INC	2,178.76		0.00
4216 PRIOR YR ADJ	5,030.11	(33,070.42)	0.00
Total Medicaid Revenues	4,982,618.28	4,805,662.24	4,962,900.00
TOTAL REVENUES	11,463,437.27	10,894,894.64	10,266,086.00

BUDGET

FY23 JULY 1, 2022 TO JUNE 30, 2023

	<u>Actual FY21</u> <u>6-30-2021</u>	<u>Actual FY22</u> <u>6-30-2022</u>	<u>BUDGET</u> <u>FY 6-30-2023</u>
<u>EXPENSES</u>			
NURSING STAFF			
5002 SALARIES-DON (DIRECTORS OF NURSING)	174,268.94	145,040.56	93,660.06
5014 SALARIES -RPN (REGISTERED PRACTICAL NURSES)		975.50	
5015 SALARIES-RN (REGISTERED NURSES)	434,724.95	268,365.11	360,256.00
5020 SALARIES-LPN (LICENSED PRACTICAL NURSES)	1,764,745.58	1,346,594.82	1,256,608.00
5025 SALARIES-NSG (NURSES AIDS)	417,687.24	706,883.58	574,212.90
5026 SALARIES-QUALITY CONTROL	14,414.89		
5051 SUTA/ PR TAX	2,598.49	1,990.74	1,807.14
5052 W/C NURSING	64,881.00	17,740.97	27,772.56
5053 ER HEALTH & OTHER FRINGE BENEFITS-NURSING	135,805.22	96,743.52	83,090.82
5050 ER PAYROLL TAX EXPENSE-NURSING	206,666.91	183,628.29	174,782.43
Total Nursing Staff	3,215,793.22	2,767,963.09	2,572,189.91
NURSING OTHER COSTS			
5062 NURSING STAFF-DEVELOPMENT & TRAINING	4,236.53	2,916.16	2,460.00
5070 NURSING RECRUITING/ADVERTISING	6,473.60	3,236.40	3,645.92
5075 NSG EQUIPMENT	1,406.40	49.77	80.00
5076 NURSING EQUIPMENT	1,221.00	1,603.40	2,150.00
5077 RESPIRATORY EQUIP RENTAL	3,626.05	9,692.40	10,950.00
5078 NURSING SUPPLIES	17,299.91	13,515.62	12,342.00
5079 MEDICAL WASTE SUPPLIES & DISPENSING	30,345.21	31,862.40	25,260.00
5085 OXYGEN	21,750.16	21,732.82	21,800.00
5088 OFFICE SUPPLIES & PATIENT CARE FORMS	1,771.91	3,667.18	2,700.00
5090 PERSONAL CARE SUPPLIES	6,556.99	3,179.59	3,677.00
5091 MEDICATIONS	12,100.96	11,473.64	10,071.00
5092 INCONTINENCE SUPPLIES	45,986.73	33,489.60	45,775.00
5093 RX & LAB	2,222.42	1,221.19	1,200.00
5094 FEEDING SUPPLIES	13,623.92	12,129.77	8,785.00
5095 RESPIRATORY SUPPLIES	49,392.57	47,164.09	48,425.00
Total Nursing Other Costs	218,014.36	196,934.03	199,320.92
RESPIRATORY & THERAPY STAFF			
5104 SALARIES-REGISTERED RESPIRATORY THERAPY	75,755.30	81,570.51	79,040.00
5105 SALARIES-RESPIRATORY THERAPY	8,524.54	11,207.68	
5106 SALARIES-REGISTERED BEHAVIOR TECHNICANS	332,563.81	419,616.18	482,518.66
5107 SALARIES-BEHAVIOR TECHNICIAN	11,490.26		
5108 SALARY BOARD CERTIFIED BA ASSISTANT	24,599.13		
5109 SALARIES-BOARD CERTIFIED BEHAVIORAL ANALIS	281,730.90	257,872.81	224,640.00
5110 SALARIES-OCCUPATIONAL THERAPISTS	177,092.22	227,454.60	152,204.00
5120 SALARIES-SPEECH THERAPISTS	279,656.53	294,634.44	239,434.00
5130 SALARIES-PHYSICAL THERAPISTS	173,552.42	201,175.59	120,042.00
5131 SALARIES-THERAPY AIDS	45,357.93	46,293.07	52,000.00
5150 ER PAYROLL TAX EXPENSE-THERAPY	104,832.91	110,439.96	103,265.72
5151 SUTA PR TAX	620.85	1,010.45	768.04
5152 W/C INSURANCE	1,715.00	11,072.73	16,832.22
5153 ER HEALTH & OTHER FRINGE BENEFITS-THERAPY	41,317.50	43,523.12	35,275.14
Total Respiratory & Therapy Staff	1,558,809.30	1,705,871.14	1,506,019.78

BUDGET

FY23 JULY 1, 2022 TO JUNE 30, 2023

	<u>Actual FY21</u> <u>6-30-2021</u>	<u>Actual FY22</u> <u>6-30-2022</u>	<u>BUDGET</u> <u>FY 6-30-2023</u>
RESPIRATORY & THERAPY OTHER COSTS			
5134 CLINICAL SUPPLIES	8,704.00		10,000.00
5162 STAFF DEVELOPMENT & TRAINING-RESPIRATORY	1,561.77	760.02	
Total Respiratory & Therapy Other Costs	10,265.77	760.02	10,000.00
SOCIAL SERVICE STAFF			
5200 SALARIES-GRANT & DEVELOPMENT	78,335.89	81,342.39	
5202 SALARIES-CLINICAL LIAISON RESPITE HOE		33,210.81	44,500.04
5210 SALARIES-SCHEDULING & CO-ORDINATORS	133,908.58	128,745.77	139,885.20
5215 SALARIES-REC ACTIVITIES	12,442.68		
5221 SALARIES-TEACHERS	231,795.13	184,364.37	199,680.00
5222 SALARIES-PROGRAM DEVELOPMENT	4,494.68		
5223 SALARIES-ESE	120,156.94	139,565.56	148,262.40
5224 SALARIES-TEACHER MCKAY PROGRAM	29,624.33		
5225 SALARIES-SNE (SPECIAL NEEDS ADVOCATE)	32,534.53	101,165.50	129,990.64
5226 SALARIES-TEACHERS AIDS	137,062.99	8,703.33	
5227 SALARIES-SITTERS	89,193.87	87,689.89	60,450.00
5228 SALARIES TEACHER ASSISTANTS	199,038.89	364,760.45	460,460.00
5229 SALARIES-TRANSPORTATION SUPERVISOR	16,530.05		
5230 SALARIES-DRIVERS	106,713.24	140,402.50	169,520.00
5235 SALARIES-SOCIAL WORKERS	157,977.59	138,224.54	157,100.62
5240 SALARIES-CENTRAL SUPPLY	35,969.52		
5250 ER PAYROLL TAX EXPENSE-SOCIAL SVCS	100,903.94	106,822.75	115,503.45
5251 SUTA ER PR TAX	1,325.81	1,410.59	1,326.00
5252 WC INSURANCE	30,618.00	10,066.77	19,312.51
5253 ER HEALTH & OTHER BENEFITS-SOC SVCS	111,776.63	71,648.22	51,338.52
Total Social Service Staff	1,630,403.29	1,598,123.44	1,697,329.38
SOCIAL SERVICES OTHER COSTS			
5262 OPC STAFF DEVELOPMENT & TRAINING	5,782.33	2,863.45	1,790.00
5162 STAFF DEVELOPMENT & TRAINING			490.00
5275 EQUIPMENT-THERAPY		480.06	
5276 EQUIPMENT REPAIR	864.69	2,064.72	500.00
5283 EMERGENCY EXPENSES	43,211.04	29,960.96	34,100.00
5286 RECREATIONAL ACTIVITIES	4,539.72	4,022.52	4,025.00
5287 EDUCATIONAL SUPPLIES	1,282.77	1,200.31	3,000.00
5288 ACTIVITY SUPPLIES	44,377.28	50,736.65	136,675.00
5289 THERAPY & ADVOCACY EXPENSES	18,033.01	4,983.32	100,453.00
5290 MEDICAL DIRECTOR-KIDS CLINIC	30,816.00	29,220.00	30,000.00
5291 FAMILY STRENGTHENING EXPENSES	13,271.51	8,624.70	
5293 PATIENT CARE CONSULTANTS	4,219.32	4,295.23	3,807.00
5294 PEDIATRIC CONSULTANTS	109.25	1,879.25	2,580.00
5295 PHYSICAL CONSULTING FEES	37,395.00	33,690.00	33,400.00
Total Social Services Other Costs	203,901.92	174,021.17	350,820.00

BUDGET

FY23 JULY 1, 2022 TO JUNE 30, 2023

	<u>Actual FY21</u> <u>6-30-2021</u>	<u>Actual FY22</u> <u>6-30-2022</u>	<u>BUDGET</u> <u>FY 6-30-2023</u>
DIETARY STAFF			
6010 SALARIES-DIETARY STAFF	34,362.87	31,101.86	26,040.00
6050 ER PAYROLL TAX EXPENSE-DIETARY	2,644.64	2,379.32	1,992.06
6051 ER SUTA TAX	109.04	56.03	26.00
6052 WC INSURANCE	876.00	223.91	268.99
6053 ER FRINGE BENEFITS EXPENSE-DIETARY	735.08	360.88	248.54
Total Dietary Staff	38,727.63	34,122.00	28,575.59
DIETARY OTHER COSTS			
6175 DIETARY EQUIPMENT & REPAIR	10,410.36	9,622.03	5,530.00
6176 DIETARY TUBE FEEDING	42,357.79	39,964.94	41,000.00
6177 DIETARY FOOD	34,687.08	49,929.02	49,700.00
6178 DIETARY SUPPLIES	2,702.83	6,413.12	6,825.00
Total Dietary Other Costs	90,158.06	105,929.11	103,055.00
HOUSEKEEPING STAFF			
6205 SALARIES-HOUSEKEEPING	17,130.34	21,591.20	31,200.00
6250 ER PAYROLL TAX EXPENSE-HOUSEKEEPING	872.28	1,712.82	2,386.80
6251 ER SUTA TAX	37.71	27.95	26.00
6252 W/C INSURANCE	518.00	154.78	374.40
6253 ER FRINGE BENEFITS EXPENSE-HOUSEKEEPING	1,105.86	872.38	0.00
Total Housekeeping Staff	19,664.19	24,359.13	33,987.20
HOUSEKEEPING OTHER COSTS			
6260 HOUSEKEEPING CONTRACTUAL SERVICES	44,695.00	58,787.36	53,075.00
6275 HOUSEKEEPING EQUIP REPAIR/MAINT		19.02	19.02
6278 HOUSEKEEPING SUPPLIES	17,684.52	17,468.17	15,561.62
6280 TRASH COLLECTION+	29,937.25	34,687.30	28,985.97
6375 LAUNDRY EQUIPMENT	505.81	200.00	
6378 LAUNDRY SUPPLIES	1,753.05	3,404.19	3,480.00
6379 LAUNDRY LINENS	(374.64)	285.75	310.00
Total Housekeeping Other Costs	94,200.99	114,851.79	101,431.61
MAINTENANCE STAFF			
7010 SALARIES-MAINTENANCE	40,284.27		62,899.20
7050 ER-PAYROLL TAXES	2,737.36		4,809.17
7051 ER SUTA TAX	9.27		46.80
7052 W/C INSURANCE	2,896.00		753.63
7053 ER FRINGE BENEFITS	5,126.94	1,867.48	431.86
7062 MAINTENANCE STAFF DEV/TRAINING	1,754.43	1,887.73	700.00
Total Maintenance Staff	52,808.27	3,755.21	69,640.66
ADMINISTRATON STAFF			
8010 SALARIES-ADMINISTRATION	1,255,083.02	1,221,574.78	1,368,240.93
8050 ER PAYROLL TAX EXPENSE-ADMINISTRATION	89,247.28	86,500.36	104,211.77
8051 ER SUTA TAX	0.43	875.60	594.99
8052 W/C INSURANCE	992.00	8,752.79	33,322.72
8053 ER HEALTH & OTHER BENEFITS-ADMINISTRATION	14,838.39	47,368.00	30,970.80
Total Administration Staff	1,360,161.12	1,365,071.53	1,537,341.21

BUDGET

FY23 JULY 1, 2022 TO JUNE 30, 2023

	<u>Actual FY21</u> <u>6-30-2021</u>	<u>Actual FY22</u> <u>6-30-2022</u>	<u>BUDGET</u> <u>FY 6-30-2023</u>
OPERATING EXPENSES			
7110 FURNISHINGS-FIXTURES & SUPPLIES	7,243.54	11,326.90	5,070.00
7174 EQUIPMENT RENTAL	18,060.00	16,980.82	15,900.00
7175 EQUIPMENT	20,891.22	5,435.57	6,280.00
7176 MAINTENANCE & REPAIR-EQUIPMENT	48,036.01	75,108.64	41,390.00
7179 MAINTENANCE & REPAIR BUILDING & GROUNDS	91,387.90	84,617.66	67,750.00
7180 MAINTENANCE & REPAIR -VEHICLES	28,574.89	46,652.93	26,270.00
7181 VEHICLE EXPENSE & GAS	32,146.28	56,321.34	53,670.00
7205 RENT	468,139.50	473,858.98	469,560.00
7210 ELECTRIC	58,871.32	62,387.74	59,800.00
7211 PROPANE GAS	4,115.76	3,090.39	3,150.00
7220 WATER/SEWAGE	18,264.36	15,584.46	15,575.00
7221 LICENSES & PERMITS	11,558.18	11,522.28	9,225.00
7290 SECURITY SYSTEMS	10,931.01	15,122.49	10,920.00
8062 STAFF DEVELOPMENT & TRAINING-ADMINISTRATIVE	5,958.92	3,850.44	5,700.00
8063 ADMIN CONF/SEMINARS	506.73	12.85	3,000.00
8070 ADVERTISING	500.00	178.50	
8075 MARKETING		1,120.98	
8300 LEGAL FEES	4,825.00	3,332.00	40,000.00
8301 PROFESSIONAL LICENSES & FEES	2,328.36	9,260.86	9,434.00
8305 PROFESSIONAL PAYROLL & LEGAL FEES	67,125.97	119,470.39	55,160.00
8310 ACCOUNTING/AUDIT FEES	38,694.42	8,247.44	36,500.00
5297 CONTRACTUAL STAFF	63,836.26	222,314.47	230,234.00
8320 DUES & SUBSCRIPTIONS	3,230.35	7,505.83	8,300.00
8340 INSURANCE GENERAL & PROFESSIONAL LIABILITY	272,939.15	138,902.28	143,200.00
9040 INSURANCE-PROPERTY	26,288.68	128,820.21	158,400.00
9045 INSURANCE-VEHICLE	83,647.96	64,568.89	69,400.00
8410 TELEPHONE & INTERNET COMMUNICATION	80,301.39	84,695.60	76,800.00
8420 TRAVEL	291.87	387.82	450.00
8430 OFFICE SUPPLIES	10,197.13	20,637.89	15,900.00
8440 POSTAGE	11,661.17	12,430.34	13,420.00
8441 DONATIONS		20,785.00	
8442 BANK & CREDIT CARD FEES		2,758.69	1,500.00
8443 AWARDS & COMPAY PROMOTIONS		2,945.00	
8445 MISCELLANEOUS EXPENSE	2,072.71	763.39	500.00
8447 EE BACKGROUND SCREENING	0.00	11,929.35	
Total Operating Expenses	1,492,626.04	1,742,928.42	1,652,458.00
HOME OFFICE EXPENSE			
8600 Home Office Expense	171,659.68	325,791.57	1,689,777.55
8600 Home Office Expense (Allocation Out to Programs)	(282,669.18)	(402,065.48)	(1,689,777.55)
Net Home Office Expense	(111,009.50)	(76,273.91)	0.00
9452 DEPRECIATION EXPENSE	181,380.69	152,482.97	149,850.00
TOTAL EXPENSES:	10,055,905.35	9,910,899.14	10,012,019.26
NET INCOME	1,407,531.92	983,995.50	254,066.74

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).

Broward Children's Center, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2022



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Broward Children's Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Broward Children's Center, Inc., (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance and Local Financial Assistance, as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

FINANCIAL STATEMENTS



Broward Children's Center, Inc.
Statement of Financial Position
June 30, 2022

Assets:

Current Assets:

Cash	\$ 5,038,329
Investments	115,183
Grants, contracts, and program service fees receivable, net	1,084,886
Inventories	61,273
Prepaid expenses and other assets	<u>401,251</u>
Total current assets	<u>6,700,922</u>

Noncurrent Assets:

Property and equipment, net	154,585
Other assets	<u>3,135</u>
Total noncurrent assets	<u>157,720</u>

Total assets	\$ <u><u>6,858,642</u></u>
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Liabilities:

Current Liabilities:

Accounts payable and other liabilities	\$ 53,547
Due to related organizations	280,925
Accrued expenses	228,466
Refundable advances and deferred revenue	<u>766,591</u>
Total current liabilities	<u>1,329,529</u>

Total liabilities	<u>1,329,529</u>
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Net Assets:

Without donor restrictions:

Undesignated	2,213,429
Board designated	<u>3,315,684</u>
Total net assets	<u>5,529,113</u>

Total liabilities and net assets	\$ <u><u>6,858,642</u></u>
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The accompanying notes to financial statements are an integral part of these statements.

Broward Children's Center, Inc.
Statement of Activities
For the Year Ended June 30, 2022

Public support and revenues:

Grants and contracts	\$ 3,181,888
Other program services, net	5,829,739
Management fee (Note 7)	300,000
Contributions	479,552
Interest income	<u>4,124</u>
Total public support and revenues	<u>9,795,303</u>

Operating Expenses:

Program services:	
School services	3,288,598
Group homes	2,113,160
Home health	1,515,623
Therapy	809,213
Respite pediatrics and respite	721,420
Prescribed pediatrics extended care	425,912
Kids Clinic	<u>39,445</u>
Total program services	8,913,371

Supporting services:

General and administrative expenses	<u>304,662</u>
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Total operating expenses	<u>9,218,033</u>
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Operating excess (deficiency) of revenues over expenses	<u>577,270</u>
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Nonoperating Expenses:

Reevaluation of allowance for doubtful accounts, net (Note 12)	196,279
Nonoperating expenses (Note 7)	<u>935,866</u>

Total nonoperating expenses	<u>1,132,145</u>
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Change in net assets	(554,875)
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Net Assets, July 1, 2021	<u>6,083,988</u>
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Net Assets, June 30, 2022	<u>\$ 5,529,113</u>
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The accompanying notes to financial statements are an integral part of these statements.

Broward Children's Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services			
	Group Homes	School Services	Home Health	Therapy
Personnel Costs:				
Salaries and compensation	\$ 1,337,589	\$ 2,119,908	\$ 1,279,559	\$ 683,021
Payroll taxes	99,948	153,124	94,304	47,397
Group insurance	35,073	95,791	61,950	16,029
Workmen's compensation	7,349	14,913	9,136	4,914
Professional ancillary therapy costs	37,160	10,744	1,541	46,640
Total personnel costs	1,517,119	2,394,480	1,446,490	798,001
Other Expenses:				
Rent	117,094	229,410	11,623	-
Insurance	69,866	143,436	37,941	3,336
Provision for depreciation	29,659	101,990	-	-
Repairs and maintenance	47,252	80,038	4,095	-
Vehicle expenses	402	66,864	-	-
Professional fees	-	6,612	-	-
Utilities	52,319	68,460	1,215	-
Food, beverage, and dietary supplies	48,913	47,083	-	-
Communications	23,786	25,824	3,000	2,360
Medical supplies, equipment rental, and repairs	101,123	8,172	4,584	-
Housekeeping supplies, laundry, and linens	48,299	46,676	1,536	-
Resident travel and activities	2,054	46,613	-	4,735
Clothing, incidentals, and personal supplies	34,280	1,420	-	-
Office supplies	922	4,616	2,095	172
Advertising, recruiting, and training	2,319	5,041	1,023	609
Miscellaneous	5,301	10,623	2,021	-
Medications	12,452	40	-	-
Preschool supplies	-	1,200	-	-
Total other expenses	596,041	894,118	69,133	11,212
Subtotal	2,113,160	3,288,598	1,515,623	809,213
Allocation of general and administrative expenses	72,261	112,436	51,805	27,659
Allocation to a related party organization (Note 7)	-	-	-	-
Subtotal	72,261	112,436	51,805	27,659
Total expenses	\$ 2,185,421	\$ 3,401,034	\$ 1,567,428	\$ 836,872

Program Services				Supporting Services	
Prescribed Pediatrics Extended Care	Respite Pediatrics and Respite	Kids Clinic	Total Program Services	General and Administrative Expenses	Total
\$ 253,438	\$ 585,876	\$ 32,252	\$ 6,291,643	\$ 125,223	\$ 6,416,866
18,077	44,595	225	457,670	2,793	460,463
13,567	17,764	-	240,174	5,875	246,049
1,713	6,217	24	44,266	254	44,520
1,432	2,862	-	100,379	-	100,379
288,227	657,314	32,501	7,134,132	134,145	7,268,277
51,906	18,956	2,319	431,308	42,552	473,860
10,028	9,838	1,006	275,451	56,843	332,294
5,222	2,426	-	139,297	13,185	152,482
11,124	10,619	432	153,560	49,345	202,905
22,724	-	-	89,990	12,987	102,977
-	-	-	6,612	124,438	131,050
12,761	-	2,705	137,460	10,152	147,612
153	6	-	96,155	152	96,307
4,415	5,780	-	65,165	19,529	84,694
3,165	2,342	140	119,526	5,221	124,747
6,935	518	-	103,964	6,080	110,044
-	1,357	-	54,759	-	54,759
805	132	-	36,637	-	36,637
915	8,314	-	17,034	16,037	33,071
1,116	1,739	-	11,847	16,760	28,607
6,375	2,079	180	26,579	35,104	61,683
41	-	162	12,695	-	12,695
-	-	-	1,200	-	1,200
137,685	64,106	6,944	1,779,239	408,385	2,187,624
425,912	721,420	39,445	8,913,371	542,530	9,455,901
14,583	24,585	1,333	304,662	(304,662)	-
-	-	-	-	(237,868)	(237,868)
14,583	24,585	1,333	304,662	(542,530)	(237,868)
\$ 440,495	\$ 746,005	\$ 40,778	\$ 9,218,033	\$ -	\$ 9,218,033

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

Broward Children's Center, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2022

Cash Flows From Operating Activities:

Change in net assets	\$ (554,875)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Provision for depreciation	152,482
Reevaluation of allowance for doubtful accounts, net	196,279
(Increase) decrease in assets:	
Grants, contracts, and program service fees receivable, net	(143,173)
Inventories	(12,533)
Prepaid expenses and other assets	(136,730)
Other assets	9,770
Increase (decrease) in liabilities:	
Accounts payable and other liabilities	26,481
Due to related organizations, net	713,206
Accrued expenses	24,296
Refundable advances and deferred revenue	699,046
Net cash provided by (used in) operating activities	974,249

Cash Flows From Investing Activities:

Sales, maturities and purchases of investments, net	(568)
Purchases of property and equipment	(60,846)
Net cash provided by (used in) investing activities	(61,414)
Net increase (decrease) in cash	912,835

Cash, July 1, 2021	4,125,494
Cash, June 30, 2022	\$ 5,038,329

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

Note 1 - Organization and Operations

Broward Children's Center, Inc. (the "Organization") is a nonprofit organization incorporated on February 8, 1971 under the laws of the State of Florida. The Organization provides medical, educational, and therapeutic services for children with special needs, primarily from the South Florida area. Support and revenues are primarily derived from grants and contracts with the government of the State of Florida, other federal and local agencies, and private service fees.

The Organization is related to Children's Comprehensive Care Center, Inc. (the "Center") and Broward Children's Center Supporting Foundation, Inc. (the "Foundation"). Additional information is provided in Note 7.

Program services: There are two schools, one in the Southwest area of Broward County and one in the Northeast area of Broward County. Due to the pandemic this year's enrollment continued to be lower than in the past. However, virtual classrooms were made available to all clients. Preschool North and Preschool South provide classroom services as well as Food and Nutrition Services, School Lunches, Before and After School Services, Skilled Nursing Services, Transportation, Physical, Occupational, Respiratory, and Speech Therapies. The two schools have expanded to serve children in grades K-5. This group of children are unsuccessful in regular classrooms because of their intense needs as well as requiring a smaller and more intimate setting.

Respite services are provided in both these settings, thus allowing families to have some time to do other things while their children are afforded professional developmental and caregiving services. Respite is also offered in the youngster's private home. These options permit families to have some "downtime". This is very important in enabling families to keep their children at home and decreases the need for residential placement for many.

The Home Health Agency delivers one-on-one Nursing Care in the child's home and in both Public and Private schools. The Prescribed Pediatric Extended Care provides up to 12 hours of nursing care in northern part of the Broward County. Children in this program, are too medically complex to receive services in the Public School.

The Organization has a management agreement with the Center (residential). This was the first and is the only freestanding Skilled Nursing Facility for medically complex children in the Southeastern United States. It remains state of the art, because equipment is being updated regularly. Each child also has computer access, which is their lifeline to the outside world. Presently, the Recreational Team is responsible for making available recreational activities in the facility or on the patios.

The Organization sponsors two group homes, one for developmentally disabled children and young adults and one for ventilator assisted young adults. The home for ventilator assisted young adults is the only home of its kind in the United States. All ancillary services are provided in these homes.

There is a collaborative agreement between Pace Program for Girls, which is sponsored by the Juvenile Justice Department, and our Nurse Practitioners for a weekly wellness clinic. Teen girls receive preventative and wellness checks. This program was temporarily suspended due to the pandemic.

Note 1 - Organization and Operations (continued)

Through an Advocacy grant funded by the Children's Services Council of Broward County, children and families receive services for family counseling. The purpose is to see that families have access to all services provided by the County and State. Specialized individual coaching is provided to families who need assistance, in meetings with the Broward County School Board, to determine the child's individual needs.

The Organization also provides family strengthening through a Children's Services Council grant. When a family is encountering difficulties handling the pressures that come with having a special needs child, this program sends a trained worker to go to the home who works with the family to prioritize goals and support the family obtaining information and assistance needed to get through the complexities of their life.

The children and young adults who participate in our program owe a special thank you to the Taft Foundation. Due to their support, an Applied Behavior Analysis program began. It has been successful in bringing understanding and development to this Special Population. The changes in behavior allow the children to communicate.

When the Broward School System eliminated funding for children birth to three years old, The Taft Foundation stepped in to provide developmental services for the Nursery. As is widely known professionally, this is a critical time to begin developmental growth. Due to this funding source, these medically fragile babies, who begin life with so many difficulties, have a chance to reach their potential.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Organization uses the accrual basis of accounting for financial reporting purposes, which is in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Revenues are recognized when earned and expenses are recognized when incurred.

Basis of presentation: The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2022, the Organization had no net assets with donor restrictions.

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

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets as described in Note 6.

Note 2 - Summary of Significant Accounting Policies (continued)

- **Net Assets With Donor Restrictions** - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for general use, unless specifically restricted by donor or subject to other legal restrictions.

Cash and cash equivalents: The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents

Investments: Investments consist of certificates of deposit. As applicable, investments are measured at estimated fair value, based on publicly quoted prices or other means. Realized and unrealized gains and losses are included in the accompanying statement of activities.

Promises to give: The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques using risk-adjusted discount rates. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities.

Receivables and allowance for doubtful accounts: Receivables consist principally of claims not yet reimbursed by various grantors, contract agencies, and other service providers. Management periodically reviews the receivable balances and provides an allowance for amounts which may be uncollectible. At June 30, 2022, management considered approximately \$ 166,000 of its receivable balances to be doubtful; therefore recorded this allowance. Grants, contracts, and other program revenues are generally presented net of a provision for uncollectible accounts, contractual adjustments, and ability to pay adjustments, as applicable, in the accompanying financial statements.

Inventories: Inventories consist mainly of food supplies, laundry, linen, office, nursing, medical, and respiratory supplies; all carried at cost. The resulting carrying amount is not significantly different from that which would result if the lower of cost (first-in, first-out method) or net realizable value were used.

Property and equipment: Property and equipment are carried at cost if purchased or, if donated, at estimated fair value on the date of donation, less accumulated depreciation. The Organization follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which is as follows:

Vehicles	5-7 years
Nonmedical equipment	5-10 years
Furniture and fixtures	5-10 years
Medical equipment	5 years
Leasehold improvements	10 years

Note 2 - Summary of Significant Accounting Policies (continued)

The capitalization policy of the Organization is to capitalize any item of property and equipment with an individual cost of over \$ 500 and an estimated useful life of over one year.

If donors stipulate the period of time during which the assets must be used, the contributions are recorded as support with donor restrictions, and released as restrictions expire. In the absence of such stipulations, contributions of property and equipment and gifts of cash restricted for the acquisition of property and equipment, are recorded as support without donor restrictions when the assets are placed in service.

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized. When assets are retired or otherwise disposed of, the cost or donated value and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in other income (expense) for the period.

Refundable advances and deferred revenue: Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

Revenue and revenue recognition: The Organization recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue when the unit of service has been provided in compliance with the specific contract. Also, any revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific contract provisions.

Reciprocal transfers in which each party receives and sacrifices goods or services with approximate commensurate value are recognized as exchange transactions. The core principle is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

Program services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled to in exchange for providing care. These amounts are generally from third-party payers (including health insurers and government programs) and others and may include variable consideration for retroactive adjustments due to settlement of audits, reviews and investigations. Generally, the Organization bills patients and third-party payers soon after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Note 2 - Summary of Significant Accounting Policies (continued)

The Organization's service rates are prospectively determined rate per discharge, per occasion of services, or per covered member, in agreement with regulation of the Florida Agency for Health Care Administration Medicaid reimbursement rate. Consequently, no difference between service rates and amount reimbursed by third-party payors appear to exist, and no material contractual allowance has been recorded. Rates may be subject to retroactive adjustments.

Laws and regulations concerning government programs, including Medicaid, are complex and subject to varying interpretation. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization.

Contributed goods and services: Contributed services are reported as contributions at their estimated fair value if such services create or enhance non-financial assets, would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. Contributed goods are recorded at their estimated fair market value when received.

Functional expenses: The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include personnel and occupancy costs, among other expenses; which are allocated on the basis of estimates of time and effort, square footage basis, as well as other methods as determined from time-to-time by management. It is management's policy to distribute materially all personnel costs to the various program services.

Income taxes: The Organization qualifies as a non-profit corporation exempt from federal income taxes under Internal Revenue Code Section 501(c)(3), with the exception of any unrelated business income. Management has evaluated the unrelated business income tax implications and believes that the effects, if any, are immaterial to the Organization's financial statements. Accordingly, no provision for income taxes has been made to these financial statements.

Use of estimates: The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements; and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of credit risk: Financial instruments that potentially subject the Organization to concentration of credit risk consist primarily of receivables, cash, and investments. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. The Organization does not require collateral or other security to support receivables. The Organization has cash in financial institutions that is insured by the Federal Deposit Insurance Corporation ("FDIC"). At various times throughout the year, the Organization may have cash balances at financial institutions that exceed the insured amount. Investments consist of certificates of deposit ("CDs"). Deposit accounts, including CDs, are maintained with what management believes to be quality financial institutions.

Note 2 - Summary of Significant Accounting Policies (continued)

Date of management review: Subsequent events were evaluated by management through October 28, 2022, which is the date the financial statements were available for issuance.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, is estimated and comprise the following:

Financial Assets:	
Cash	\$ 5,038,329
Investments	115,183
Grants, contracts, and program service fees receivable, net (1)	<u>1,084,886</u>
Financial assets at year-end	6,238,398
Less those unavailable for general expenditures within one year, due to:	
Refundable advances and deferred revenue	766,591
Board designations (Note 6)	<u>3,315,684</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	<u>\$ 2,156,123</u>

(1) Subject to the payment terms of the payors.

Note 4 - Investments

The Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly; and Level 3 inputs consist of unobservable inputs for the investments and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. An investment's classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Note 4 - Investments (continued)

The following table represents the investments as held by the Organization at June 30, 2022:

<u>Asset Class</u>	<u>Level 2</u>
Certificates of deposit	\$ <u>115,183</u>

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2022:

Vehicles	\$ 1,018,490
Nonmedical equipment	492,589
Furniture and fixtures	135,252
Medical equipment	97,985
Leasehold improvements	<u>23,690</u>
	1,768,006
Less accumulated depreciation	<u>1,613,421</u>
Net property and equipment	\$ <u>154,585</u>

Note 6 - Net Assets Without Donor Restrictions

Previously, the Organization's Board of Directors designated net assets without donor restrictions of \$ 3,315,684 for the following purposes:

Working capital	\$ 1,350,000
Renovations	665,684
Equipment replacement	550,000
Program expansion	450,000
Natural disasters	<u>300,000</u>
	\$ <u>3,315,684</u>

Note 7 - Related Party Transactions

As indicated in Note 1, the Organization is related to the Center and the Foundation. The three organizations share common management, certain employees and other resources, but not common Board members. The Organization performs all accounting related functions for both the Center and Foundation.

The Foundation owns the real estate for substantially all facilities operated by the Organization. Monthly rent amounts range from \$ 910 to \$ 12,500 based on square footage and location. Total rent expense for these agreements amounted to approximately \$ 433,000 for the year ended June 30, 2022. In addition, the Organization leases warehouse space from a third party for approximately \$ 1,900 per month plus common area maintenance charges, through May 2024. Total rent expense related to this arrangement, and other month-to-month agreements with third parties, amounted to approximately \$ 41,000 for the year ended June 30, 2022.

Note 7 - Related Party Transactions (continued)

Future minimum rents expected to be paid under existing long-term lease arrangements are approximately as follows:

Year Ending June 30,	Amount
2023	\$ 304,300
2024	\$ 69,300
2025	\$ 46,900
2026	\$ 6,000

During the year ended June 30, 2022, the Organization charged for direct personnel costs to the Center of approximately \$ 540,000. In addition, the Organization allocated general overhead to the Center amounting to approximately \$ 238,000.

During the year ended June 30, 2022, the Foundation provided donations of approximately \$ 452,000 to the Organization.

During the year ended June 30, 2022, the Organization transferred grants and contracts revenue of \$ 935,866 to the Center, as the sub-recipient organization. At year-end, the Organization owes the Center \$ 280,925.

The Organization received a management fee of \$ 300,000 for office space, personnel and to manage the administrative affairs of the Foundation.

A member of the Board of Directors provides risk advisory and insurance services to the Organization. In addition, a family member, of a member of the Board of Directors, provides cleaning/housekeeping services to the Organization. Also, a family member of the Chief Executive Officer provides vehicle maintenance and landscaping services to the Organization.

Readers of the Organization's financial statements should reference the audited financial statements dated October 28, 2022 of the Center and Foundation for additional information.

Note 8 - Grants and Contracts

The Organization receives financial assistance from federal, state, and local governmental agencies in the form of grants and contracts. The disbursement of funds received under these programs generally requires compliance with terms and conditions specific in the grant/contract agreements and may be subject to audit by the grantor agencies. As a result of such audits, the grantor may require that amounts be returned. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal, state, and local laws and regulations.

In accordance with *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the Florida Single Audit Act, the Organization is required to perform "single audits" when the required threshold of \$ 750,000 in grants and contracts expenditures, from either federal or state sources, is exceeded. Per management, the Organization was not required to be subject to the single audit requirements for the year ended June 30, 2022.

Note 9 - Retirement Plan

The Organization offers its employees a defined contribution plan, Broward Children's Center, Inc. Retirement Plan (the "Plan"). The Plan is a defined contribution plan (401k) for all employees, for both the Organization and the Center, available after three months and 250 hours of service or upon completion of one year of service, if the 250-hour requirement is not met during the first three months of employment. Contributions to the Plan by the Organization and Center are discretionary. Employees have the option to contribute to the Plan via salary deferrals and are limited only by certain provisions of the Internal Revenue Code. Due to the nature of the Plan, there is no liability for past service cost or unfunded vested benefits. There was no contribution by the employers for the year ended June 30, 2022.

Note 10 - Economic Dependency

The Organization receives a substantial amount of its public support and revenues from the State of Florida, including Medicaid, the federal government, and other agencies. If a significant reduction in the level of funding were to occur, there would be an adverse effect to the Organization's programs and activities.

Note 11 - Contingencies

The Organization, and its related parties, are from time-to-time involved in various legal matters arising in the normal course of operations. Management intends to continue to vigorously defend any claims. Insurance coverage is available up to certain limits, per occurrence and in the aggregate, as purchased by the Organization, and its related parties. Any loss in connection with legal matters, after insurance coverage, is the responsibility of the Organization, and its related parties. Such losses, if any, may be material and may have a significant impact on the financial condition of the Organization, and its related parties.

Note 12 - Reevaluation of Allowance for Doubtful Accounts, Net

The Organization's management has reevaluated its estimate for allowance for doubtful accounts. The adjustment for management's evaluation is reflected in the accompanying statement of activities as nonoperating expenses.

Note 13 - Supplemental Cash Flow Information

Supplemental Disclosure of Cash Flow Information:

Cash received during the year for - Interest income	\$ <u>4,124</u>
Cash paid during the year for - Interest expense	\$ <u>NONE</u>

SUPPLEMENTARY INFORMATION



Broward Children's Center, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2022

Federal/State Agency, Pass-through Entity, Federal Program/State Project		Assistance Listing/ CSFA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Federal Agency Name:					
Indirect Programs:					
United States Department of Agriculture, Office: Food and Nutrition Service - Passed through the State of Florida Department of Agriculture and Consumer Services - National School Lunch Program/ School Breakfast Program/ Child Nutrition Discretionary Grants		10.555/10.553/10.579	Sponsor # 182	\$ 149,518	\$ 75,866
United States Department of Health, and Human Service - Provider Relief Fund, General and Targeted Distribution (Received in 2021)		93.498	--	77,382	-
Total Expenditures of Federal Awards				\$ 226,900	\$ 75,866
State Agency Name:					
Direct Projects:					
State of Florida Department of Health - Brain and Spinal Cord Injury Program: Medically Fragile Enhancement Payment Community Health Promotion: Contracted Services		* 64.157	-- COHCL	\$ 610,000 250,000	\$ 610,000 250,000

Broward Children's Center, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)
For the Year Ended June 30, 2022

Federal/State Agency, Pass-through Entity, Federal Program/State Project	Assistance Listing/ CSFA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
State Agency Name (continued):				
Indirect Projects:				
State of Florida Department of Education -				
Passed through the Early Learning Coalition of				
Broward County, Inc. -				
School Readiness				
	*	--	26,360	-
Total Expenditures of State Financial Assistance			\$ 886,360	\$ 860,000

* Not Subject to Florida Statute, Section 215.97, Florida Single Audit Act.

The accompanying notes to supplementary information are an integral part of these schedules.

**Broward Children's Center, Inc.
Schedule of Local Financial Assistance
For the Year Ended June 30, 2022**

Grantor	Program Title	Contract/Grant Number	Expenditures	Transfers to Subrecipients
Local Financial Assistance:				
Broward County, Board of County Commissioners - Department of Human Services -	** Special Health Care Needs, Respite In-Home	22-CP-CSA-1711-01	\$ 181,705	\$ -
	** Special Health Care Needs, Respite Care	17-CP-CSA-8207-01-1 & _21	206,345	-
	** Special Health Care Needs, Advocacy	17-CP-CSA-8207-01-2 & _21	110,825	-
School Board of Broward County, Florida	Preschool Transportation	--	991,775	-
Children's Services Council of Broward County, Florida	** "MOST" Aftercare	17-2282	483,867	-
	** Family Strengthening	19-2283	81,518	-
Total Local Financial Assistance			\$ 2,146,010	\$ -

** Broward Children's Center, Inc.'s fiscal year is from July 1 to June 30. Therefore, the above revenue/expenditures reflects three months of prior year contracts.

The accompanying notes to supplementary information are an integral part of these schedules.

Note 1 - Basis of Presentation and Summary of Significant Accounting Policies

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance; and Local Financial Assistance (the "Schedules") include the grant activity of Broward Children's Center, Inc. (the "Organization") and are presented on the accrual basis of accounting. Because the Schedules present only a selected portion of the operation of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Contingency

The grants and contracts revenue received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Organization. In the opinion of management, all grant and contract expenditures are in compliance with the terms and conditions of the agreements and applicable federal, state and local laws and regulations.

Note 3 - Interest

No funds, including interest earned on such funds, are due back to the federal, state or County government.

Note 4 - Related Party Transactions

During the year, Organization provided grant funding of \$ 935,866 that was passed through to Children's Comprehensive Care Center, Inc., a related party as further discussed in Note 7 to the financial statements.

INTERNAL CONTROLS AND COMPLIANCE

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

To the Board of Directors
Broward Children's Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Broward Children's Center, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

Broward Children's Center Board of Directors

Joyce Stewart, CPA – President

Bill McGough – Secretary

Marc Germaldi– Director

Randy Strauss. – Director

Thomas Conroy –Director

Contributions to Nonprofits "Donation Request" Application - Submission #528

Date Submitted: 5/4/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 5, 2023.

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

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

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

Organization Information

Organization Name*

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 for Seniors

Requested Funding Amount*

5000

Project/Program Details

Briefly describe your organization*

Center for Hearing and Communication's (CHC's) mission is to provide high-quality, comprehensive services to empower people affected by hearing loss, deafness or listening challenges. Our vision is communication without limits. CHC accomplishes this mission and vision by providing rehabilitation and human services for people whether Hard of Hearing or Deaf, and their families, regardless of age, ability to pay, or mode of communication, and by striving to empower consumers to achieve their potential.

Center for Hearing and Communication is the oldest and largest nonprofit providing comprehensive hearing rehabilitation and human service programs for people with hearing loss for the past 110 years. CHC has its headquarters in New York City with only one other facility in Broward County (CHC-FL). From its beginning in 1981 as the United Hearing and Deaf Services to the merger with the League for the Hard of Hearing (LHH) in 2001, and a name change in 2009. CHC-FL continues to enhance its services to the Deaf and Hard of Hearing (DHH) community while adhering to its mission.

Explain the objectives of your project*

According to the National Institute on Deafness and Other Communication Disorders (NIDCD), one third of Americans between ages 65 and 74 and nearly half of those over age 75 have hearing loss. Unfortunately, only 20% of those individuals who might benefit from treatment actually seek help. Our objective is to educate and serve Lauderdale-by-the-Sea residents with prevention strategies to mitigate future hearing loss and treat those already experiencing loss.

Hearing loss impacts seniors' quality of life and ability to live independently. Older people who can't hear well may become depressed or withdrawn from others because they feel frustrated or embarrassed about not understanding what is being said. They are often mistakenly thought to be confused, unresponsive, or uncooperative because they don't hear well. This leads to social isolation and loneliness. The National Council on Aging reported significantly higher rates of psychosocial disorders including depression and anxiety in individuals with untreated hearing loss -- those who were not wearing hearing aids. Research indicates there is a direct correlation between degree of hearing loss and risk of developing dementia. Individuals with mild hearing loss were twice as likely to develop dementia as those with normal hearing, those with moderate hearing loss were three times more likely, and those with severe hearing loss had five times the risk. Hearing loss also affects personal safety with increased falls and inability to hearing warning sounds. Knowledge is prevention and treatment has lasting impact.

CHC-FL will provide educational seminars at Lauderdale-by-the-Sea senior living facilities, health fairs and/or community events such as last week's Broward Sheriff's Office Senior Seminar. CHC-FL educated the attendees on the effects of hearing loss and provided on-site consults. When available, hearing screenings are provided by our Audiologist and free amplified telephones through our partnership with Florida Telecommunications Relay Inc. (FTRI) are demonstrated and provided to residents on-site. All individuals seeking comprehensive hearing evaluations and/or hearing aid assistance, will be served at our location closely located to Lauderdale-by-the-Sea. Residents who are unable to afford hearing aids or assistive devices such as fire alarms, doorbell indicators and alarm clocks, will be provided with scholarship funds when available to help offset costs. Individuals with hearing loss in the workforce will be connected to Vocational Rehabilitation to ensure they have equal access to services and employment.

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

Program Details

Optional file upload.

Target Population

Define the target population for your project*

HEAR for Seniors will target Lauderdale-by-the-Sea residents aged 65+. However, all residents, regardless of age and income, qualify for services including hearing screenings, connection to resources, free amplified telephonic devices, and wraparound programming with case management and counseling.

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.

Target population

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Goal: Increase communication and foster independence by educating clients and caregivers on impacts of hearing loss, while providing access to communication and resources.

1. Outcome: 90% of residents receiving education will complete a Senior Needs Survey and be connected to one or more resources.
2. Outcome: 90% of residents receiving education will report a greater understanding of hearing loss as indicated on pre/post surveys.

CHC-FL utilizes the nationally-recognized American Academy of Otolaryngology-Head & Neck Surgery (AAO-HNS) 5-minute hearing test which helps determine if an individual should be evaluated and treated for hearing loss. This test can be administered by our Outreach Coordinator or Patient Care Coordinator on-site. The 15 question test is scored to determine if a full evaluation is needed. CHC-FL's Audiologist is able to provide more in-depth services on-site when a private room is provided. Additionally, pre/post surveys will be completed and evaluated for group presentations. All individuals needing hearing health services are tracked in our Audiology database and individuals as well as outreach activities are tracked and evaluated through our partnership with Florida Telecommunications Relay, Inc. (FTRI).

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

Project Evaluation

No file chosen

Optional file upload.

Certification

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

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

First Name*

Dr. Tracy

Last Name*

Perez

Title*

Date*

Regional Executive Director

May 4, 2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

**Form 990 Return of Organization
Exempt from Income Tax***

Center for Hearing and
Communication.pdf

Organization Annual Budget*

Center for Hearing and
Communication.pdf

Audited Financial Statement*

Center for Hearing and
Communication.pdf

501(C)(3) Determination Letter*

Center for Hearing and
Communication.pdf

Board of Directors List*

Center for Hearing and
Communication.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 approved amount will be provided to the organization. Please note that the formal letter/affidavit 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: 7/1/2022 To 6/30/2023

Round all figures to nearest dollar amount.

Line Items	Last Year's Actuals	Current Year
	FY <u>7/1/2021</u> to <u>6/30/2022</u>	FY <u>7/1/2022</u> to <u>6/30/2023</u>
Income		
1 General Fees for Services	\$37,202	\$56,000
2 Corporate Support		\$0
3 Foundation Support	\$389,200	\$189,600
4 Other Private Support		
5 Government Support - Federal		
6 Government Support - State/Regional		
7 Government Support - Local/County	\$1,099,272	\$1,463,881
8 Other Revenue	\$18,892	\$7,500
9 Total Cash Income (Lines 1:8)	\$1,544,566	\$1,716,981
Expenses		
10 Personnel - Administrative	\$1,132,818	\$1,203,660
11 Outside Consultant/Services Fees	\$44,095	\$35,011
12 Occupancy Costs	\$101,490	\$106,835
13 Travel	\$5,674	\$9,200
14 Marketing	\$1,123	\$7,000
15 Equipment	\$7,603	\$5,694
16 Outside Other Fees/Services	\$251,763	\$349,581
17 Remaining Operating Expenses		
18 Total Cash Expenses (Lines 10:17)	\$1,544,566	\$1,716,981
Totals		
19 Total In-Kind Contributions		
20 Total Income (Lines 9+19)	\$1,544,566	\$1,716,981
21 Cash reserves - end year (line 18 - 9)	\$0	\$0



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER NICOLE "NIKKI" FRIED

November 3, 2022

Refer To: DTN3667912 CH13395

CENTER FOR HEARING & COMMUNICATION
50 BROADWAY FL 6
NEW YORK, NY 10004-3810

Subject: Financial Extension Request

Dear Sir or Madam:

The department has processed your request for a 180 day extension to submit the financial statement.

A completed financial statement is due to the department on or before May 7, 2023. Please email your completed financials to Charities@FDACS.gov.

To ensure proper handling when submitting your financial statement, please reference DTN 3667912. Failure to provide a financial statement by the date shown above will result in the suspension of the registration and may result in fines or penalties as allowed by law. The 180 day extension is calculated from the organization's registration expiration date. The financial statement must be submitted in one of the following formats:

1. Department's prescribed form;
2. Internal Revenue Service Form 990 and all attached schedules;
3. Internal Revenue Service Form 990-EZ and Schedule O.

Upon receipt of your financial statement, it may be necessary for the department to adjust the fee that was submitted with the renewal application. If additional fees are due, they must be received by the department within fifteen (15) days of the notification to you. If a refund is due, a refund request form will be prepared within fifteen (15) days which you should sign and return to the department.

Thank you for your cooperation. If we may be of further assistance, please contact this office.

Sincerely,

Tamara Conyers
Regulatory Consultant
850-410-3705
Fax: 850-410-3804
E-mail: tamara.conyers@fdacs.gov

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2020Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2020 calendar year, or tax year beginning 07/01/2020 and ending 06/30/2021	
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 \$ 7,371,447
	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

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	34
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	34
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	95
	6 Total number of volunteers (estimate if necessary)	6	
	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)	4,483,214	5,070,580
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	842,083	1,169,878
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	136,292	81,532
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	481,858	410,340
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,943,447	6,732,330
	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)	4,643,877	4,507,187
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 631,203	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,489,654	1,549,224
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	6,133,531	6,056,411
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	-190,084	675,919
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	6,600,866	7,366,973
	22 Net assets or fund balances. Subtract line 21 from line 20	1,501,732	1,018,094
		5,099,134	6,348,879

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

Laurie Hanin, 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

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** (2020)

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 \$ 1,515,279 including grants of \$ 0) (Revenue \$ 922,046)
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 \$ 1,765,792 including grants of \$ 0) (Revenue \$ 726,814)
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 \$ 1,329,872 including grants of \$ 0) (Revenue \$ 44,351)
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, HIV/AIDS/STIs educational workshops, the H.E.A.R. program, which addresses hearing loss, access, education, and resources, and provides seniors who are homebound or have limited access to travel, with case management and audiological care.

4d Other program services (Describe on Schedule O.) See Schedule O, Statement 1
 (Expenses \$ 265,031 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **▶** 4,875,974

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 Revenue Procedure 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? If "Yes," complete Schedule I, Parts I and III		✓
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	✓	
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		✓
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		✓
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		✓
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		✓
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		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		✓
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		✓
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		✓
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		✓
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	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
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		✓
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		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	✓	

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	95
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
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 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	✓

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	34	1b	34	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		34		34		
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	34		
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 in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	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 in 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 in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 ►

Ms Laurie Hanin, (917)305-7760

50 Broadway, 6th Floor, New York, NY 10004

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
Nadler Nancy	35.00									
Deputy Executive Director	0.00					✓		141,656	0	28,973
Hanin Laurie	35.00									
Executive Director	0.00			✓	✓	✓		146,593	0	1,176
Lafargue Ellen	35.00									
Director of Audiology	0.00					✓		133,525	0	1,176
Jeffrey Wax	35.00									
Director of Emotional Health and Wellness	0.00					✓		102,681	0	17,392
Albanese Christopher V	0.15									
Board Member	0.00	✓						0	0	0
Ginsburg Stern Barbara	0.25									
Board Member	0.00	✓						0	0	0
Gold James S	0.20									
Board Member	0.00	✓						0	0	0
Hammerschlag Paul E	0.15									
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
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	0.30									
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)	(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			
Ricker Gary D	0.25									
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 Daify	0.30									
Board Member	0.00	✓						0	0	0
Ed Wentzheimer	0.15									
Board Member	0.00	✓						0	0	0
Victoria Orlin	0.30									
Board Member	0.00	✓						0	0	0
Bogdanoff Baker Heather J	2.00									
Executive Vice President	0.00	✓		✓				0	0	0
Adasko Lee	1.00									
Treasurer	0.00	✓		✓				0	0	0
Peikin Steven R	0.30									
President	0.00	✓		✓				0	0	0
Berelson Ellen S	0.30									
Officer	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)	(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			
Cohen Jeffrey M	1.00									
Vice President	0.00	✓		✓				0	0	0
Felder Barry G	0.30									
Officer	0.00	✓		✓				0	0	0
Popick Glen L	0.20									
Recording Secretary	0.00	✓		✓				0	0	0
Worcester Anne	0.30									
Board Member	0.00	✓						0	0	0
Pedro Escudero	0.35									
Board Member	0.00	✓		✓				0	0	0
Robi Blumentein	0.15									
Board Member	0.00	✓						0	0	0
Gary D Ricker	0.15									
Board Member	0.00	✓						0	0	0
David Winkler	0.30									
Board Member	0.00	✓						0	0	0
Ms Kassie DePaiva	0.10									
Board Member	0.00	✓						0	0	0
Kim Schur	0.25									
Board Member	0.00	✓						0	0	0
1b Subtotal								524,455	0	48,717
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								524,455	0	48,717

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		✓
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
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	827,872					
	d	Related organizations	1d	0					
	e	Government grants (contributions)	1e	2,553,080					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,689,628					
	g	Noncash contributions included in lines 1a-1f	1g	\$ 0					
	h	Total. Add lines 1a-1f		5,070,580					
Program Service Revenue	Business Code								
	2a	Hearing Services	621400	398,713	398,713	0	0		
	b	Rehabilitation Services	621400	726,814	726,814	0	0		
	c	Florida operational revenue	621400	44,351	44,351	0	0		
	d								
	e								
	f	All other program service revenue . .		0	0	0	0		
	g	Total. Add lines 2a-2f		1,169,878					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		69,475	69,475	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					
			6a	0	0				
			b	Less: rental expenses	6b	0	0		
			c	Rental income or (loss)	6c	0	0		
	d	Net rental income or (loss)		0	0	0	0		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
			7a	26,400	0				
			b	Less: cost or other basis and sales expenses	7b	14,343	0		
			c	Gain or (loss)	7c	12,057	0		
	d	Net gain or (loss)		12,057	12,057	0	0		
	8a	Gross income from fundraising events (not including \$ 827,872 of contributions reported on line 1c). See Part IV, line 18	8a	0					
	b	Less: direct expenses	8b	113,148					
	c	Net income or (loss) from fundraising events . .		-113,148	0	-113,148			
	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	0	0		
	10a	Gross sales of inventory, less returns and allowances	10a	1,034,959					
b	Less: cost of goods sold	10b	511,626						
c	Net income or (loss) from sales of inventory . . .		523,333	523,333	0	0			
Miscellaneous Revenue	Business Code								
	11a								
	b								
	c								
	d	All other revenue		155	155	0	0		
e	Total. Add lines 11a-11d		155						
12	Total revenue. See instructions		6,732,330	1,774,898	0	-113,148			

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	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	141,760	56,704	42,528	42,528
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	3,486,776	2,888,317	253,425	345,034
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	549,848	464,893	19,709	65,246
10 Payroll taxes	328,803	268,444	25,571	34,788
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	62,500	13,500	49,000	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	13,489	0	13,489	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	148,080	119,773	20,481	7,826
12 Advertising and promotion	2,963	1,763	0	1,200
13 Office expenses	49,860	31,466	13,379	5,015
14 Information technology	96,318	77,054	9,632	9,632
15 Royalties	0	0	0	0
16 Occupancy	693,822	585,081	60,380	48,361
17 Travel	15,960	15,960	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	1,097	1,097	0	0
20 Interest	14,366	0	14,366	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	83,672	76,514	4,837	2,321
23 Insurance	77,990	61,612	7,799	8,579
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 Equipment Rental	35,936	31,423	2,149	2,364
b Program Meals and Incidentals	44,659	44,659	0	0
c Credit card fees and Bank Interest	45,248	38,840	0	6,408
d Bad Debts	73,068	49,198	0	23,870
e All other expenses	90,196	49,676	12,489	28,031
25 Total functional expenses. Add lines 1 through 24e	6,056,411	4,875,974	549,234	631,203
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	439,774	1	491,819
	2 Savings and temporary cash investments	100,828	2	401,647
	3 Pledges and grants receivable, net	1,308,038	3	946,024
	4 Accounts receivable, net	117,716	4	251,385
	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	44,558	8	13,054
	9 Prepaid expenses and deferred charges	380	9	380
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,229,138		
	b Less: accumulated depreciation	10b 2,022,354	276,974	10c 206,784
	11 Investments—publicly traded securities	3,704,414	11	4,081,871
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	608,184	15	974,009
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,600,866	16	7,366,973	
Liabilities	17 Accounts payable and accrued expenses	283,235	17	223,338
	18 Grants payable	0	18	0
	19 Deferred revenue	417,442	19	114,888
	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	231,881	23	69,858
	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	569,174	25	610,010
	26 Total liabilities. Add lines 17 through 25	1,501,732	26	1,018,094
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	-77,236	27	701,945
	28 Net assets with donor restrictions	5,176,370	28	5,646,934
	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.	5,099,134	32	6,348,879
33 Total liabilities and net assets/fund balances.	6,600,866	33	7,366,973	

Form **990** (2020)

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	6,732,330
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,056,411
3	Revenue less expenses. Subtract line 2 from line 1	3	675,919
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,099,134
5	Net unrealized gains (losses) on investments	5	573,826
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
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	6,348,879

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

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

Form **990** (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(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 or 990-EZ) 2020

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2020. 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—2019. 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—2020. 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—2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,778,509	3,779,103	4,070,957	4,483,214	5,070,580	21,182,363
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	1,897,953	1,729,972	1,856,843	1,377,784	1,693,211	8,555,763
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	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	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	5,676,462	5,509,075	5,927,800	5,860,998	6,763,791	29,738,126
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	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	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						29,738,126

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	5,676,462	5,509,075	5,927,800	5,860,998	6,763,791	29,738,126
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	83,288	88,191	92,862	87,077	55,986	407,404
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	83,288	88,191	92,862	87,077	55,986	407,404
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-101,590	-90,933	-41,698	-53,843	-112,993	-401,057
13 Total support. (Add lines 9, 10c, 11, and 12.)	5,658,160	5,506,333	5,978,964	5,894,232	6,706,784	29,744,473
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	99.98 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	99.73 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	1.37 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	1.55 %

- 19a 33⅓% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- b 33⅓% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 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 in lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described in line 11a above?	11b	
c A 35% controlled entity of a person described in 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 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 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 in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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 (explain in detail in Part VI):	1e	
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 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule A (Form 990 or 990-EZ) 2020

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

Schedule A, Part III, Line 12 - This amount is the aggregate of 'other income' reported on the financial statements and the net loss 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

2020

**Open to Public
Inspection**

Name of the organization

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

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) ☐ Preservation of a historically important land area

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

☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ▶ \$

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,441,266	3,638,379	3,573,869	3,609,508	3,582,131
b Contributions	0	0	0	0	0
c Net investment earnings, gains, and losses	640,605	146,576	202,510	164,850	292,045
d Grants or scholarships	0	0	0	0	0
e Other expenditures for facilities and programs	0	343,689	138,000	200,489	264,668
f Administrative expenses	0	0	0	0	0
g End of year balance	4,081,871	3,441,266	3,638,379	3,573,869	3,609,508

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

- a** Board designated or quasi-endowment ▶ 32.58 %
- b** Permanent endowment ▶ 67.42 %
- 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
(i) Unrelated organizations	3a(i) ☐	☒
(ii) Related organizations	3a(ii) ☐	☒
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	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	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	1,006,653	907,447	99,206
d Equipment	0	1,032,624	933,138	99,486
e Other	0	189,861	181,769	8,092
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				206,784

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) Beneficial interest in trust	708,267
(2) Assets limited to use	265,742
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	974,009

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) Deferred Rent	342,649
(3) Accrued Vacation	267,361
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	610,010

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	7,292,667
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	573,826
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	573,826
3	Subtract line 2e from line 1	3	6,718,841
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	13,489
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	13,489
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	6,732,330

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	6,042,922
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	6,042,922
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	13,489
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	13,489
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,056,411

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 - Schedule D, Part V, Line 4 - Endowment earnings reflected in the temporarily restricted fund, provide general support for operations as well a 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 06/30/2020, there was no penalty or interest recorded or included in the statement of activities.

SCHEDULE G
(Form 990 or 990-EZ)

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

2020

Open to Public Inspection

Name of the organization

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

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.

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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 Virtual Gala (event type)	(b) Event #2 Comedy Night (event type)	(c) Other events 0 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	763,817	64,055		827,872
	2 Less: Contributions	763,817	64,055		827,872
	3 Gross income (line 1 minus line 2)	0	0		0
Direct Expenses	4 Cash prizes	0	0		0
	5 Noncash prizes	0	0		0
	6 Rent/facility costs	0	0		0
	7 Food and beverages	0	0		0
	8 Entertainment	2,500	2,528		5,028
	9 Other direct expenses	95,750	12,370		108,120
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				113,148
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-113,148

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 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

2020

**Open to Public
Inspection**

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

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 indemnification 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 (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 ☐ 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 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)?		

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 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 Nadler Nancy, Director of Development	(i)	141,656	0	0	0	26,973	170,629	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)							

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.

Lined area 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

2020

**Open to Public
Inspection**

Name of the organization

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

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	✓	3	76,003	Fair market value
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 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?

30a

✓

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?

31

✓

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

32a

✓

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 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

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Name of the organization

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

13-1624127

Form 990, Part VI, Section A, Line 6 - The 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 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 office manager to the board of directors for review.

Form 990, Part VI, Section B, Line 15 - In determining the compensation of the executive director, 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 a 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	265,031	0	0
Total:		265,031	0	0

**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

2020

**Open to Public
Inspection**

Name of the organization

CENTER FOR HEARING AND COMMUNICATION

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) 2020

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) See Schedule R, Part VII, Statement 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	✓
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.

Description of Related Organizations Taxable as a Corporation or Trust

		Share of total income	Share of end- of-year assets	Percentage ownership	Controlled Org
Name and EIN	Westside Listening and Learning (46-4140778)			100%	Yes
Address	65 West End Avenue Suite 101 New York, NY 10024				
Primary activity	Speech and Language Therapy				
State or foreign country	NY				
Direct controlling entity	N/A				
Type of entity	C				

Line Item Budget

Organization's Annual Budget

Organization: Center for Hearing & Communication

Fiscal Year *mm/dd* From: 7/1/2022 To 6/30/2023

Round all figures to nearest dollar amount.

Line Items

Income

- 1 General Fees for Services
- 2 Corporate Support
- 3 Foundation Support
- 4 Other Private Support
- 5 Government Support - Federal
- 6 Government Support - State/Regional
- 7 Government Support - Local/County
- 8 Other Revenue
- 9 Total Cash Income (Lines 1:8)

Expenses

- 10 Personnel - Administrative
- 11 Outside Consultant/Services Fees
- 12 Occupancy Costs
- 13 Travel
- 14 Marketing
- 15 Equipment
- 16 Outside Other Fees/Services
- 17 Remaining Operating Expenses
- 18 Total Cash Expenses (Lines 10:17)

Totals

- 19 Total In-Kind Contributions
- 20 Total Income (Lines 9+19)
- 21 Cash reserves - end year (line 18 - 9)

Last Year's Actuals		Current Year	
FY	7/1/2021 to 6/30/2022	FY	7/1/2022 to 6/30/2023
	\$37,202		\$56,000
			\$0
	\$389,200		\$189,600
	\$1,099,272		\$1,463,881
	\$18,892		\$7,500
	\$1,544,566		\$1,716,981
	\$1,132,818		\$1,203,660
	\$44,095		\$35,011
	\$101,490		\$106,835
	\$5,674		\$9,200
	\$1,123		\$7,000
	\$7,603		\$5,694
	\$251,763		\$349,581
	\$1,544,566		\$1,716,981
	\$1,544,566		\$1,716,981
	\$0		\$0

CINCINNATI OH 45999-0038

In reply refer to: 0248188044
May 08, 2019 LTR 4168C 0
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BODC: TE

CENTER FOR HEARING AND
COMMUNICATION
% DR LORI HANIN
50 BROADWAY 6TH FLOOR
NEW YORK NY 10004

007556

Employer ID number: 13-1624127
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Apr. 29, 2019, about your tax-exempt status.

We issued you a determination letter in February 1935, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

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

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

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

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

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

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

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

Center for Hearing and Communication

Financial Statements
Year Ended June 30, 2022



Mazars USA LLP is an independent member firm of Mazars Group.

Center for Hearing and Communication

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Independent Auditors' Report

Board of Directors of Center for Hearing and Communication

Opinion

We have audited the accompanying financial statements of Center for Hearing and Communication, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Hearing and Communication, as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Center for Hearing and Communication and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Hearing and Communication's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Hearing and Communication, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Center for Hearing and Communication's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 27, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Broward County supplemental information is presented for 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.

Mazars USA LLP

October 4, 2022

Center for Hearing and Communication

Statements of Financial Position June 30, 2022 (with comparative totals for 2021)

	2022	2021
Assets		
Current Assets		
Cash and cash equivalents	\$ 883,291	\$ 893,466
Accounts receivable less insurance adjustment and allowance for doubtful accounts of \$73,545 for 2022 and \$100,414 for 2021	144,455	251,385
Contributions receivable, net current portion	153,700	577,126
Investments at fair value	1,355,930	1,329,873
Grants receivable	296,444	231,878
Listening device inventory	14,189	13,054
Prepaid expenses and other assets	87,069	380
Total current assets	2,935,078	3,297,162
Assets limited to use	265,742	265,742
Investments at fair value	2,198,145	2,751,998
Contributions receivable net, less current portion	386,436	137,020
Beneficial interest in trusts	609,716	708,267
Fixed assets, net	170,649	206,784
Total assets	\$ 6,565,766	\$ 7,366,973
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 287,825	\$ 223,338
Accrued vacation payable	270,426	267,361
Deferred revenue	-	114,888
Loans payable, current portion	790	68,568
Total current liabilities	559,041	674,155
Deferred rent	387,285	342,649
Loans payable, non-current portion	-	1,290
Total liabilities	946,326	1,018,094
Net assets		
Without donor restrictions	1,338,929	1,682,865
With donor restrictions	4,280,511	4,666,014
Total net assets	5,619,440	6,348,879
Total liabilities and net assets	\$ 6,565,766	\$ 7,366,973

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

Center for Hearing and Communication

Statements of Activities

Year Ended June 30, 2022 (with comparative totals for 2021)

			Total	
	Without Donor Restriction	With Donor Restriction	2022	2021
Revenue				
Fee for service				
Patient service revenue, net	\$ 1,121,430	\$ -	\$ 1,121,430	\$ 1,169,878
Hearing aid sales, net of cost of goods sold of \$619,570 for 2022 and \$511,626 for 2021	547,166	-	547,166	523,333
Total fee for service	1,668,596	-	1,668,596	1,693,211
Public support				
Government grants and contracts	404,940	-	404,940	1,657,790
Broward county grants and contracts	1,133,170	-	1,133,170	895,290
Foundation and corporate grants	270,467	993,550	1,264,017	1,366,118
Contributions - operational support	205,050	85,000	290,050	323,510
Special event income, net of direct costs of \$160,702 for 2022 and \$113,148 for 2021	1,326,460	-	1,326,460	714,724
Total public support	3,340,087	1,078,550	4,418,637	4,957,432
Net assets released from restrictions	910,200	(910,200)	-	-
Investment income and other revenues				
Interest and dividend income	2,555	87,446	90,001	69,475
Net realized and unrealized gain (loss) on investments	(27,531)	(641,299)	(668,830)	572,394
Other income	13,462	-	13,462	155
Total investment income and other revenues	(11,514)	(553,853)	(565,367)	642,024
Total revenue	5,907,369	(385,503)	5,521,866	7,292,667
Expenses				
Program services	5,085,317	-	5,085,317	4,875,974
Management and general	541,492	-	541,492	535,745
Fundraising	624,496	-	624,496	631,203
Total expenses	6,251,305	-	6,251,305	6,042,922
Change in net assets	(343,936)	(385,503)	(729,439)	1,249,745
Net assets, beginning of year	1,682,865	4,666,014	6,348,879	5,099,134
Net assets, end of year	\$ 1,338,929	\$ 4,280,511	\$ 5,619,440	\$ 6,348,879

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

Year Ended June 30, 2022 (with comparative totals for 2021)

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

Center for Hearing and Communication

Statements of Cash Flows

Year Ended June 30, 2022 (with comparative totals for 2021)

	2022	2021
Cash flows from operating activities		
Changes in net assets	\$ (729,439)	\$ 1,249,745
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	89,783	83,672
Donated securities	50,117	-
Unrealized gain (loss) on investments	794,662	(560,337)
Realized gains on investments	(125,832)	(12,057)
Beneficial interest in trusts	98,551	(100,083)
Decrease in present value for contribution receivable	(6,040)	(19,190)
Accounts receivable	106,930	(133,669)
Contributions receivable	180,050	361,621
Grants receivable	(64,566)	19,583
Listening device inventory	(1,135)	31,504
Prepaid expenses and other assets	(86,689)	-
Increase (decrease) in:		
Accounts payable and accrued expenses	64,487	(59,897)
Accrued vacation payable	3,065	8,561
Deferred grant revenue	-	(417,442)
Deferred revenue	(114,888)	114,888
Deferred rent	44,636	32,275
Net cash provided by operating activities	303,692	599,174
Cash flows from investing activities		
Assets limited to use	-	(2,594)
Purchase of investments	(624,211)	(94,611)
Proceeds from sale of investments	433,060	26,400
Purchase of fixed assets	(53,648)	(13,482)
Net cash used in investing activities	(244,799)	(84,287)
Cash flows from financing activities		
Principal payments of line of credit	-	(100,000)
Principal payments of loan payable	(69,068)	(62,023)
Net cash used in financing activities	(69,068)	(162,023)
Net increase in cash and cash equivalents	(10,175)	352,864
Cash and cash equivalents, beginning of year	893,466	540,602
Cash and cash equivalents, end of year	\$ 883,291	\$ 893,466
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 6,221	\$ 14,023

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

Center for Hearing and Communication

Notes to Financial Statements

Year Ended June 30, 2022 (with comparative totals for 2021)

1. Description of Organization

The Center for Hearing and Communication ("CHC") provides a wide range of hearing healthcare services, emotional wellness treatment, and educational support to people of all ages who have a hearing loss, regardless of the ability to pay. CHC provides care to many who are uninsured or underinsured. With offices in New York City and Fort Lauderdale, CHC meets the myriad of services that are needed by individuals who are deaf or hard of hearing. CHC offers the highest level of clinical expertise and state-of-the-art technology. Clinical services that are provided include hearing screenings and evaluations, hearing aid fittings and sales, auditory-oral training to children who are deaf and hard of hearing from infancy through school-age, auditory training and speechreading training for adults, tinnitus retraining therapy, individual and group psychotherapy, and the evaluation and treatment of auditory processing disorders. Educational and community outreach programs include academic remediation and support, 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 provides speech and language therapy and education remediation for people with auditory processing disorders and other listening challenges. The activity of WLL which commenced operations in December 2013 is excluded from CHC's financial statements. Neither the revenues and expenses, nor assets and liabilities, are material in relation to CHC taken as a whole.

2. Summary of Significant Accounting Policies

Financial Statement Presentation

The financial statements have been prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. In the statement of financial position, assets are presented in order of liquidity or conversion to cash and liabilities are presented according to their maturity resulting in the use of cash.

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

Net Assets Without Donor Restrictions – Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the "Board") and/or management for general operating purposes. The Board may designate a portion of these net assets for a specific purpose which makes them unavailable for use at management's discretion.

As of June 30, 2022 and 2021, there were \$1,304,897 and \$1,329,873 net assets with board restrictions.

Net Assets With Donor Restrictions – Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

Cash and Cash Equivalents

CHC considers all highly liquid financial instruments with maturity dates of three months or less from the date purchased to be cash equivalents, excluding assets whose use is restricted by donors. As of June 30, 2022, 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, 2022 was approximately \$838,000. Management believes that credit risk related to these accounts is minimal based on the historical credit worthiness of this financial institution.

Center for Hearing and Communication

Investments

Investments in money market funds, equity securities and mutual funds with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

Fair Value Measurements

Accounting Standards Codification ("ASC") 820, "Fair Value Measurements and Disclosures", establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that inputs that are most observable to be used when available. Observable inputs are inputs that market participants operating within the same marketplace as CHC would use in pricing CHC's asset or liability based on independently derived and objectively determinable market data. Unobservable inputs are inputs that cannot be sourced from a broad active market in which assets or liabilities identical or similar to those of CHC are traded. CHC estimates the price of any assets for which there are only unobservable inputs by using assumptions that market participants that have investments in the same or similar assets would use as determined by the money managers administering each investment based on best information available in the circumstances. The input hierarchy is broken down into three levels based on the degree to which the exit price is independently observable or determinable as follows:

Level 1 – Valuation based on unadjusted quoted market prices in active markets for identical assets or liabilities. Since valuations are based on unadjusted quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment. Examples include equity securities and publicly-traded mutual funds that are actively traded on a major exchange or over-the-counter market.

Level 2 – Valuation based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices. Examples include corporate bonds (investment grade, high yield), mortgage-backed securities, bank loans, loan commitments, less liquid listed equities, municipal bonds and certain over-the-counter derivatives.

Level 3 – Valuation based on inputs that are unobservable and reflect management's best estimate of what market participants would use as fair value. Examples include limited partnerships and private equity investments.

Allowance for Doubtful Accounts

CHC maintains an allowance for potentially uncollectible accounts. This allowance is set up as a reserve based on the balances in the various aging categories and historical losses experienced relative to those categories, which is included in bad debt expense. When management determines that a receivable is uncollectible, the balance is removed from the receivable balance and is charged against the allowance. Subsequent recoveries of amounts previously written-off are credited directly to revenue.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows.

Listening Device Inventory

Hearing aids are stated at the lower of cost (determined on a first-in, first-out basis) or net realizable value. Purchases of consumer ancillary supplies are considered expensed within the current fiscal year.

Deferred Revenue

CHC received advance payments in connection with fund raising events that occurred after the fiscal year end. Such payments were recorded as deferred revenue until the event had occurred.

Center for Hearing and Communication

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, 2022 and 2021 there have been no such losses.

Deferred Rent

CHC recognized rent expense on a straight-line basis, based on the total rental payments due during the lease term. CHC records a deferred rent obligation to reflect the excess of rent expense over payments required according to the term of the lease since its inception.

Use of Estimates

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

Patient Service Revenue, Including Third-Party Reimbursement

CHC accounts for patient service revenue, including third-party reimbursements under "Revenue from Contracts with Customer (Topic 606)".

CHC has a broad base of clients with various types of medical coverage. CHC processes its own patient service claims of Medicare, Medicaid, commercial insurance carriers and others. CHC records revenue when earned based on completed patient service appointments.

Patient service revenue is reported at the amount that reflects the consideration to which CHC expects to be entitled for providing patient care. These amounts are due from patients, third-party payors, and others. Insurance revenue is recorded at published charges with contractual allowances deducted to arrive at net patient services revenue.

Certain income from government agencies is recognized when expenses are incurred under approved contracts. These contracts are primarily budget based and revenue is determined by allowable expenditures in contract periods. Costs are subject to audit by third-party payors and changes, if any, are recognized in the year known.

Center for Hearing and Communication

Grants

Grants and awards receivable are amounts reimbursable to CHC under terms of agreements with various governmental agencies. Grants are reported as "with donor restrictions" if they are received with purpose restrictions or time considerations as to their use. Accordingly, based on the terms of the grant agreements, certain grants are considered conditional contributions and should not be recognized as revenue until the conditions are met. Revenues from grants are recognized when costs are incurred, or services have been performed and conditions are met. Grants received in advance are recorded as deferred grant revenue, and revenue is deferred until the conditions are met.

Income Taxes

CHC was incorporated in the State of New York and is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has made no provision for income taxes in the accompanying financial statements. In addition, CHC has been determined by the Internal Revenue Service ("IRS") not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the years ended June 30, 2022 and 2021. 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, 2021 from which summarized information was derived.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on an individual basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on time spent by employees and other allocated expenses.

Endowment Funds

The CHC's endowment fund consists of investments that are with and without donor restrictions. Donor restricted endowments are classified as net assets with donor restrictions and board designated endowments are classified as net assets without donor restrictions. CHC follows the requirements of the New York Prudent Management of Institutional Funds Act ("NYPMIFA") as they relate to its contributions with donor restrictions and net assets, effective upon New York State's enactment of the legislation in September 2010. Previously, CHC followed the requirements of the Uniform Prudent Management of Institutional Funds Act of 1972 ("UPMIFA").

This law made significant changes to the rules governing how New York not-for-profit organizations may manage, invest and spend their endowment funds. The new law is designed to allow organizations to cope more easily with fluctuations in the value of their endowments and to afford them greater access to funds needed to support their programs and services in difficult financial times. This should provide some relief to organizations that, due to the recent economic downturn, have found themselves with underwater endowments. It also expands the options available to organizations seeking relief from donor restrictions on funds that have become obsolete, impractical or wasteful.

Center for Hearing and Communication

The following applies to the endowment fund:

Interpretation of Relevant Law

The Board of Directors of CHC have interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of the interpretation, CHC classifies as net assets with donor restrictions (a) the original value of the gifts donated to the permanent fund, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The investment income earned on the accumulations to the endowment funds with donor restrictions is classified based on donor stipulations as either without donor restrictions or with donor restrictions until the donor-imposed restrictions have been met.

Investment and Spending Policies

CHC has adopted investment and spending policies for endowment assets that attempt to provide a stream of returns that would be utilized to fund various programs while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor restricted funds that CHC must hold in perpetuity. Under this policy, as approved by the Finance Committee and Board of Directors of CHC, the endowment assets are invested in vehicles such as money market funds, fixed income securities, mutual funds, government, and equity securities, as well as certificates of deposit that are intended to produce moderate to high rates of return while assuming a moderate to low level of investment risk.

CHC considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- the duration and preservation of the funds;
- availability of other funding sources;
- general economic conditions;
- the possible effect of inflation and deflation;
- the expected total return from income and the appreciation/depreciation of investments;
- purposes of donor-restricted endowment fund; and
- the investment and spending policies of CHC's endowment investment returns distribution policy, which applies to CHC and allows for expenditures of investment return only at a rate generally not to exceed 6% of the net assets with donor restrictions balance on an annual basis.

Changes in endowment portfolio net assets for the year ended June 30, 2022:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets - beginning of year	\$ 1,329,873	\$ 2,751,998	\$ 4,081,871
Investment income, net	(24,976)	(553,853)	(578,829)
Appropriated for expenditure	-	-	-
Balance, June 30, 2022	\$ 1,304,897	\$ 2,198,145	\$ 3,503,042

At times, certain donor restricted endowment funds may have fair values less than the amounts originally classified and invested as endowment. Invested funds can be impacted by market fluctuations and the judicious use of funds as identified by NYPMIFA.

Center for Hearing and Communication

As of June 30, 2022, the fair value of net assets with donor restriction invested as endowment was \$2,198,145 while the historical value of the same is \$3,272,185. The difference between the two, \$1,074,040, 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:

	2022
Financial assets:	
Cash and cash equivalents	\$ 883,291
Investments, at fair value	3,554,075
Accounts receivable less insurance adjustment and allowance for doubtful accounts	144,455
Contributions receivable, net	540,136
Grants receivable	296,444
Beneficial interest in trust	609,716
Financial assets available at year-end	6,028,117
Less:	
Amounts unavailable for general expenditures within one year due to:	
Restricted by donors with purpose or time restrictions	(4,280,511)
Total financial assets available to management for general expenditures within one year	\$ 1,747,606

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 \$200,000 line of credit (see Note 7).

Recent Accounting Pronouncements

In February, 2016, the FASB issued ASU Update No. 2016-02, Leases (Topic 842). Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months. Consistent with current GAAP, the recognition, measurement and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP—which requires only capital leases to be recognized on the statements of financial position—the new ASU will require both types of leases to be recognized on the statements of financial position. Various subsequent accounting standards have been issued by the FASB that clarify, modify, or expand the guidance for Topic 842. ASU 2016-02 is effective for the years beginning after December 15, 2021 and interim periods within fiscal years beginning after December 15, 2022. Early application is permitted. CHC is currently assessing the impact these recent accounting pronouncements will have on its financial statements.

Center for Hearing and Communication

3. Financial Instruments and Fair Value

CHC's holdings consist of money market funds, short-term, equity and fixed income securities carried at their fair value that is determined by quoted market prices. Each of the above investments can be liquidated daily. The valuation of the above is based on Level 1 inputs within the hierarchy used in measuring fair value.

Interests in fixed income securities are carried at the stated unit values provided by the investment manager of the funds. The investment manager provides observable detailed information about the underlying securities, all of which are publicly-traded securities (equities, treasuries and bonds). These investments can be liquidated upon maturity date. Given the fact that a small portion of these securities do not have quoted market prices and are auctioned on a quarterly basis, their valuation is based on Level 2 inputs within the hierarchy used in measuring fair value.

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

	2022		2021	
	Fair Value	Cost	Fair Value	Cost
Mutual funds:				
International funds	\$ 1,170,185	\$ 1,221,649	\$ 1,397,321	\$ 1,162,036
Stock funds	895,550	421,781	1,186,361	463,945
Bond funds	1,406,165	1,548,246	1,416,176	1,360,982
Short-term funds	82,175	82,715	82,013	81,715
	<u>\$ 3,554,075</u>	<u>\$ 3,274,391</u>	<u>\$ 4,081,871</u>	<u>\$ 3,068,678</u>

Below sets forth the table of assets measured at fair value as of June 30, 2022:

	Fair Value Measurement at Reporting Date Using			Balance as of June 30, 2022
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Mutual funds:				
International funds	\$ 1,170,185	\$ -	\$ -	\$ 1,170,185
Stock funds	895,550	-	-	895,550
Bond funds	1,406,165	-	-	1,406,165
Short-term funds	82,175	-	-	82,175
Beneficial interest in a trust	-	-	609,716	609,716
	<u>\$ 3,554,075</u>	<u>\$ -</u>	<u>\$ 609,716</u>	<u>\$ 4,163,791</u>

Center for Hearing and Communication

Below sets forth the table of assets measured at fair value as of June 30, 2021:

	Fair Value Measurement at Reporting Date Using			Balance as of June 30, 2021
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Mutual funds:				
International funds	\$ 1,397,321	\$ -	\$ -	\$ 1,397,321
Stock funds	1,186,361	-	-	1,186,361
Bond funds	1,416,176	-	-	1,416,176
Short-term funds	82,013	-	-	82,013
Beneficial interest in a trust	-	-	708,267	708,267
	<u>\$ 4,081,871</u>	<u>\$ -</u>	<u>\$ 708,267</u>	<u>\$ 4,790,138</u>

During the fiscal years ended June 30, 2022 and 2021, there were no changes to the classification of investments within the fair value hierarchy. There currently is no market in which beneficial interest in trusts trade; therefore, no observable exit price exists for a beneficial interest in trusts.

The following table summarizes the quantitative inputs and assumptions used for items categorized in Level 3 of the fair value hierarchy as of:

June 30, 2022	Financial Assets	Fair Value	Valuation Techniques	Unobservable Inputs	Ranges (Weighted Average)
	Beneficial Interest in Trust	\$ 609,716	Discounted cash flow model	Actuarial life expectancy of beneficiaries	6.42 years
				Discount rate	2.50%
June 30, 2021	Financial Assets	Fair Value	Valuation Techniques	Unobservable Inputs	Ranges (Weighted Average)
	Beneficial Interest in Trust	\$ 708,267	Discounted cash flow model	Actuarial life expectancy of beneficiaries	6.42 years
				Discount rate	6.85%

Center for Hearing and Communication

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:

	2022 Beneficial Interest in Trusts	2021 Beneficial Interest in Trusts
Beginning balance at July 1	\$ 708,267	\$ 608,184
Unrealized appreciation (depreciation)	(98,551)	100,083
Ending balance at June 30	<u>\$ 609,716</u>	<u>\$ 708,267</u>

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

	2022	2021
Realized gains on investments	\$ 125,832	\$ 12,057
Unrealized gains on investments	(768,537)	573,826
Interest and dividends on investments	90,001	69,475
Less: investment management fees	(26,125)	(13,489)
	<u>\$ (578,829)</u>	<u>\$ 641,869</u>

4. Beneficial Interest in Trusts

CHC was named as a beneficiary in a Charitable Remainder Unitrust (the "Trust"). CHC is not the trustee of the Trust nor is it able to exercise control over assets contributed to the Trust. Under the Trust agreement, life beneficiaries will receive 5% of the fair value of the Trust assets, which consist of publicly available securities, each year for the remainder of their lives. CHC will receive 25% of the remaining assets after the last beneficiary has expired (the "life tenant"). As of June 30, 2022 and 2021, the fair value of net assets held in the Trust amounted to \$3,313,379 and \$4,105,719, 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, 2022 and 2021, the present value of future payments due to the life tenants amounted to \$2,438,864 and \$2,833,064, 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 \$609,716 and \$708,266 as of June 30, 2022 and 2021, respectively.

Center for Hearing and Communication

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:

	2022	2021
Amounts due:		
Within one year	\$ 153,700	\$ 577,126
Within two to five years, net of present value discount of \$6,940 for 2022 and \$12,980 for 2021	386,436	137,020
Net present value of contributions receivable	<u>\$ 540,136</u>	<u>\$ 714,146</u>

For the years ended June 30, 2022 and 2021, the net present value blended discount rate was 3.00% for both years.

6. Fixed Assets, Net

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

	2022	2021
Leasehold improvements	\$ 1,006,654	\$ 1,006,654
Scientific equipment	775,355	758,820
Furniture, fixture and equipment	313,349	276,236
Mobile units	187,340	187,340
Total fixed assets	2,282,698	2,229,050
Less: accumulated depreciation and amortization	(2,112,049)	(2,022,266)
Fixed assets, net	<u>\$ 170,649</u>	<u>\$ 206,784</u>

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 March 2022. In March 2022, the line of credit was renewed with substantially the same terms and terminates on February 28, 2023. Interest payments on all unpaid principal are due on a monthly basis. Interest is charged at the bank's prime rate (4.75% at June 30, 2022) plus .25%. The line of credit is collateralized by all business assets of CHC. There were no outstanding borrowings under the line at June 30, 2022 and 2021.

Center for Hearing and Communication

8. Loans Payable

On April 1, 2017, CHC entered into a loan agreement with a financial institution for a total amount of \$250,000. The loan requires monthly payments of \$4,661, which includes interest, based on an amortization of a 5-year loan at a fixed annual interest rate of 4.50%, until its maturity on March 1, 2022. The loan is collateralized by all business assets of CHC. On April 3, 2020 CHC, was granted a three-month forbearance on loan payments with unpaid interest continuing to accrue at a fixed annual rate of 4.50%. For the years ended June 30, 2022 and 2021, the loan payable outstanding was \$ - and \$54,074, respectively.

On July 9, 2019, CHC entered into a loan agreement with a financial institution for a total amount of \$42,633. The loan requires monthly payments of \$1,297, which includes interest, based on an amortization of a 3-year loan at a fixed annual interest rate of 5.99%, until its maturity on August 9, 2022. The loan is collateralized by all business assets of CHC. For the years ended June 30, 2022 and 2021, the loan payable outstanding was \$790 and \$15,784, respectively.

Principal repayments of loan payment are as following:

<u>Year Ending June 30,</u>	
2023	\$ 790

9. Deferred Grant Revenue

Paycheck Protection Program

On May 7, 2020, CHC entered into a loan agreement with Blue Ridge Bank for a loan of \$835,508 pursuant to the Payroll Protection Program (“PPP”) under the CARES Act. This loan is evidenced by a promissory note dated May 7, 2020 and matures two years from the disbursement date. This loan bears interest at a rate of 1.00% per annum, with the first six months of interest deferred. Principal and interest are payable monthly commencing one year after the disbursement date and may be prepaid by the CHC at any time prior to maturity with no prepayment penalties. This loan contains customary events of default relating to, among other things, payment defaults or breaches of the terms of the loan. Upon the occurrence of an event of default, the lender may require immediate repayment of all amounts outstanding under the note. On August 11, 2020, CHC was notified that the Small Business Administration approved their application for loan forgiveness.

On January 24, 2021, CHC entered into second a loan agreement with Blue Ridge Bank for a loan of \$835,508 pursuant to the Payroll Protection Program (“PPP”) under the CARES Act with the same loan terms.

Under the terms of the PPP, up to the entire amount of principal and accrued interest may be forgiven to the extent loan proceeds are used for qualifying expenses as described in the CARES Act and applicable implementing guidance issued by the U.S. Small Business Administration under the PPP. CHC has utilized the entire loan amount for designated qualifying expenses and to will apply for forgiveness in accordance with the terms of the PPP. Qualifying expenses include payroll and certain benefits, occupancy and utility costs.

CHC has accounted for the loan proceeds in accordance with ASC 958-605 and considered the loan a conditional contribution which will be forgiven once certain requirements are met. Based on qualifying expenses incurred as of June 30, 2021, the amount eligible for forgiveness amounted to \$1,252,950, and is included in government grants and contracts. As of June 30, 2021, CHC has utilized all amounts from the paycheck protection program loans on qualifying expenses.

Center for Hearing and Communication

10. Net Assets With Donor Restrictions

Net assets with donor restrictions as of June 30, are restricted for the following purposes or periods as follows:

	2022	2021
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	3,272,185	3,272,185
Subject to expenditure for specified purpose or time:		
Donor Imposed Time Restrictions	609,716	708,266
Audiology and BHTC Services	397,250	309,500
Children and Adult Communication Services	594,900	369,500
Center for Hearing and Aging	202,500	100,000
Investment Income	(1,074,040)	(520,187)
Communication Outreach	15,500	51,750
Teleintervention	207,500	300,000
IT Infrastructure	55,000	75,000
Total subject to expenditure for specified purpose or time	1,008,326	1,393,829
Total net assets with donor restrictions	\$ 4,280,511	\$ 4,666,014

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

	2022	2021
Center for Hearing and Aging	\$ 100,000	\$ 100,000
Children and Adult Communication Services	360,750	244,500
IT Infrastructure	30,000	35,000
Communication Outreach	48,750	67,500
Audiology and BHTC Services	250,700	130,250
Teleintervention	120,000	107,500
	\$ 910,200	\$ 684,750

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, 2022 and 2021, no employer contributions were made. The 403(b) plan is available for employee contributions only.

Center for Hearing and Communication

12. Commitments

Lease Commitments

Pursuant to several lease agreements, CHC is obligated for minimum annual rentals payable to nonrelated parties, as indicated below. CHC is also obligated for certain operating costs at these sites. The future minimum commitments to all nonrelated parties are:

Year Ending June 30,

2023	\$ 784,963
2024	804,764
2025	825,196
2026	866,394
2027	908,324
Thereafter	<u>7,052,279</u>
	<u>\$ 11,241,920</u>

Rent expense for the years ended June 30, 2022 and 2021 was \$828,902 and \$647,938, respectively.

In lieu of a cash security deposit for the New York office, CHC had provided the premises' landlord with an irrevocable letter of credit in the sum of \$250,000 that is secured by a savings account and certificates of deposit, presented in the statement of financial position as "Assets limited to use".

Sales Commitment

On December 2020, CHC has entered into a 5 year sales agreement with Oticon. In return for meeting certain annual sales milestones defined by Oticon, CHC will receive a reduction in product costs. If annual sales milestones are not met, CHC will repay a pro-rated percentage of the discount advance and a fee of \$7,000 in lieu of interest and costs in connection with this agreement. The reduction to the cost of goods sold will be reported in congruence with the portion of the sales commitment met.

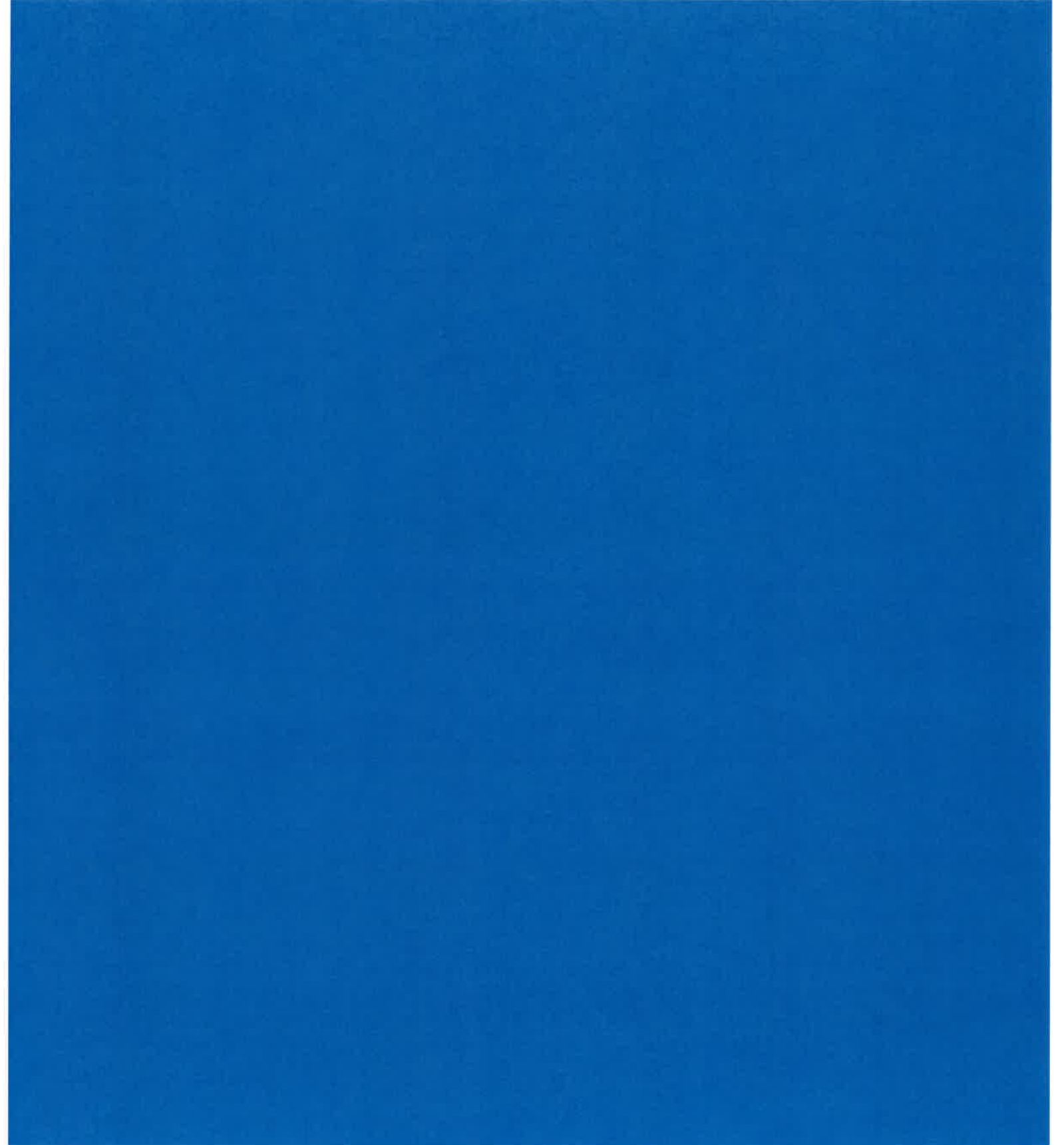
13. Subsequent Events

CHC has evaluated subsequent events through October 4, 2022, the date the financial statements were available for issuance.

Center for Hearing and Communication

Broward County Supplemental Information

Funding Source	Grant Number	Total Grant	Grant Receivable July 1, 2021	Grant Revenues	Grant Expenditures	Reimbursable Grant Expenditures	Cash Received	Grant Receivable June 30, 2022
Broward County	Behavioral Health Counseling Children	19-CP-CSA-8234-01	\$ 133,765	\$ 33,936	\$ 33,936	\$ 33,936	\$ 46,649	\$ -
	Behavioral Health Counseling Children	22-CP-CSA-7660-01	165,595	78,865	78,865	78,865	70,219	8,646
	Health Literacy	22-CP-HCS-7660-HL-01	90,600	71,140	71,140	71,140	63,835	7,305
	Mental Health Counseling Adult	20-CP-HCS-8231-01	145,773	133,034	133,034	133,034	93,243	39,791
	Mental Health Counseling Adult	20-CP-HCS-8234-01	138,273	35,451	35,451	35,451	55,326	-
			\$ 32,588	\$ 352,426	\$ 352,426	\$ 352,426	\$ 329,272	\$ 55,742



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OFFICERS AND BOARD OF DIRECTORS 01/2023

Member Start Date

Heather Bogdanoff Baker, Ph.D.
President
2008

Steven R. Peikin
Executive Vice President
2004

Jeffrey M. Cohen
Vice President
2000

Lee Adasko
Treasurer
2001

Glen Popick
Recording Secretary
2004

Ellen S. Berelson
Officer
2000

Pedro Escudero
Officer
2019

Christopher V. Albanese
2003

Barry G. Felder, Esq.
1997

Barbara Ginsburg Shapiro
2013

James S. Gold
1995

Paul E. Hammerschlag, M.D.
1995

Jill M. Harkavy-Friedman, Ph.D.
2013

Donald M. Itzkoff, Esq.
2009

Joseph R. LaBato
1993

Daily Lambert
2016

Victoria Lamberth
2021

Jamie Magid
2015

Patricia McCann
1975

Shannah Miller
2007

Ronald L. Nurnberg
1998

Victoria Blau Orlin
2019

Gary D. Ricker, Jr.
2009

Arlene Romoff
1999

Helene Rosenthal
2018

Yaron Schwartz
2009

Kathryn A. Schwerin
1999

John M. Scopaz
1988

Ed Wentzheimer
2016

Charles H. Winkler
2021

**Italics indicate Board Member Positions*

Contributions to Nonprofits "Donation Request" Application - Submission #530

Date Submitted: 5/5/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 5, 2023.

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@lbtscfl.gov.

Organization Information

Organization Name*

Early Learning Coalition of Broward County, Inc

Address*

1475 W Cypress Creek Rd, Suite 301

City*

Fort Lauderdale

State*

FL

Zip Code*

33309

Contact Person*

Kasey Lafrance

Title*

Contract Administration Manager

Phone Number*

954-270-2998

Email*

contracts@elcbroward.org

Federal Identification Number (FIN)*

65-1060848

DUNS*

12-296-2165

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

B-12 Fund Raising & Distribution, B-12 Preschools, and P-33 Child Day Care

Request Information

Project/Program Name*

Scholl Readiness Child Care Match Program

Requested Funding Amount*

1,000

Project/Program Details

Briefly describe your organization*

The Early Learning Coalition of Broward County (ELC) is a not-for-profit 501(c) (3) organization established in 2000, pursuant to the School Readiness Act of 1999 and Florida Statutes Section 411.01. The ELC is designated by the State of Florida Department of Education Division of Early Learning as administrator of all publicly-funded early child care and education programs in Broward County. The ELC's goal is to provide the resources, advocacy, leadership, coordination and oversight for early care and education. The ELC provides subsidized child care for children from birth to 13 years of age for economically disadvantaged families who meet State eligibility criteria, primarily focusing on children aged from birth to five years of age. In addition to the subsidized childcare, the ELC also promotes access to voluntary pre-kindergarten (VPK) education programs to support school readiness and early literacy.

Explain the objectives of your project*

The ELC's School Readiness Childcare Match program makes childcare services affordable for working families in the City of Pompano Beach so parents can maintain their employment, achieve financial security, and contribute to their community. These families are some of the most cost-burdened for child care. The subsidized care is limited to those earning under 200% of the Federal Poverty Level which amounts to a single parent earning under \$25,860 or a family of four earning \$43,340 or less. In FY21/22, the School Readiness Childcare Match program provided subsidized childcare for 2 Lauderdale-By-The-Sea working parents (at or below 200% of the Federal Poverty Level) to work or attend school. At the same time, their 3 children are safe and in a nurturing environment at a quality facility they chose. The total subsidies amounted to \$11,307.45 in financial relief to economically disadvantaged families living and working 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

City of Lauderdale By The Sea FY23-24-Match Letter.pdf

Optional file upload.

Target Population

Define the target population for your project*

While the Early Learning Coalition serves over 30,000 children at over 650 child care and early learning throughout all of Broward County, the funding requested in this application will be allocated to serve ONLY Lauderdale-By-The-Sea low-income residents in need of childcare services.

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

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

Target population

ELC Application Program Description.pdf

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

Through a separate funding source, SR Childcare Match program outcomes are measured by the number of child enrollments in a child care center which meets or exceeds State of Florida set quality standards under the Classroom Assessment Scoring System (CLASS). CLASS Observers go out and assess the childcare facilities to ensure they are compliant with quality standards and score them based on the information gathered. Those not meeting quality standards under CLASS assessments are ineligible for reimbursement while those exceeding a threshold may receive a reimbursement differential to incentivize quality.

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

Project Evaluation

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*

Kasey

Last Name*

Lafrance

Title*

Contract Administration Manager

Date*

5/5/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

**Form 990 Return of Organization
Exempt from Income Tax***

ELC Broward.pdf

Organization Annual Budget*

Lauderale by the Sea Budget.pdf

Audited Financial Statement*

2022.06.30 EARLY LEARNING
COALITION OF BROWARD
COUNTY, INC. FINANCIAL
STATEMENTS.pdf

501(C)(3) Determination Letter*

ELC Broward.pdf

Board of Directors List*

ELC Broward.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the approved amount will be provided to the organization. Please note that the formal letter/affidavit 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.



Ms. Lucila Lang, Finance Director
City of Lauderdale-By-The-Sea
4501 N Ocean Dr
Lauderdale-By-The-Sea, Florida 33308

March 14, 2023

Dear Ms. Lucila Lang,

Renee Jaffe
Chief Executive Officer

Board of Directors

Laurie Sallarulo
Board Chair

Dawn Liberta
First Vice Chair

Twan Russell
Second Vice Chair

Cindy Arenberg-Seltzer, MPA, JD
Treasurer

Monica King
Secretary

Michael Asseff
Sharonda Baily
Beverley Batson
Richard Campillo
Kirk Englehardt
Maria Hernandez
Carol Hylton
Melody McDonald
Renee Podolsky, MBA
Amoy Reid
Ellie Schrot
Zachary Talbot
Kristina West
Julie Winburn

On behalf of the 18,000+ School Readiness children, the **Early Learning Coalition of Broward** (ELC) serves throughout Broward County; we thank you for your previous support. This year we humbly seek your assistance with a ***School Readiness Match contribution*** request of **\$1,000.00** for FY23/24 to ensure that Lauderdale-By-The-Sea families continue to have access to childcare and early education services.

In FY21/22, the School Readiness program provided subsidized childcare for **2 Lauderdale-By-The-Sea working parents** (at or below 200% of the Federal Poverty Level) to work or attend school. At the same time, their **3 children** are safe and in a nurturing environment at a quality facility they chose. The total subsidies amounted to **\$11,307.45 in financial relief** to economically disadvantaged families living and working in Lauderdale-By-The-Sea.

As you may recall, the State of Florida's Division of Early Learning (DEL) set aside over **\$5.1 Million in Federal match funds** that ELC Broward can draw down from to secure local funds with a **dollar-for-dollar match**.

The School Readiness Match "fair share" request amount is based on a formula proportionate to the number of children in your city receiving childcare subsidies, allowing us to maximize all the federal match funds available to Broward.

As always, the ELC of Broward is grateful for any amount Lauderdale-By-The-Sea could contribute to supporting subsidized childcare for the working parents of Broward.

Continuing the partnership with ELC School Readiness program equals an investment in quality childcare and education for children, economic support for childcare small businesses, and helping economically disadvantaged families become more self-sufficient.

Don't hesitate to contact me if you have any questions.

Sincerely,

Renee Jaffe, CEO
Early Learning Coalition of Broward County

The Early Learning Coalition of Broward County, a 501(c)(3) non-profit organization, is the State designated administrator of all publicly-funded early childcare and education programs in Broward. Through our School Readiness and VPK programs, ELC enrolls approximately 30,000 Broward children in approximately 750 childcare programs throughout the county while directly contributing more than \$120 million to Broward County's economy.





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

Introduction

The Early Learning Coalition of Broward County (ELC) is a not-for-profit 501(c)(3) organization established in 2000 designated by the State of Florida's Division of Early Learning (DEL) as administrator of all publicly-funded early child care and education programs in Broward County. Our mission is to provide the resources, advocacy, leadership, coordination and oversight for early care and education. The ELC provides subsidized child care for children from eligible economically disadvantaged families, primarily focusing on children from birth to school age.

Project Objectives

The School Readiness Child Care Match program is essential to the economically disadvantaged living and working families in the Lauderdale-By-The-Sea and to all the working families in Broward County, who require child care for their children. This program allows parents and guardians who are working and/or attending school and are up to 200% of the federal poverty level to access affordable child care at a licensed facility of their choice. This program provides reimbursement, based on child attendance and parent eligibility, directly to the child care provider.

The School Readiness Local Match obtained through annual grant allocations from local cities allows the ELC to accessing the Federal and State funding allocated for these services. Funds from Lauderdale-By-The-Sea will ensure that eligible residents continue to receive critical childcare services. This collaborative effort also supports the childcare business community which, in turn, provides economic support to Lauderdale-By-The-Sea and to Broward County as a whole. Investment in quality early child care and education provides the foundation for all children to succeed in school.

Services Provide to Lauderdale-By-The-Sea Residents

The Early Learning Coalition of Broward County (ELC) focuses on education. This award will be used as match funding to reimburse child care centers and child care home facilities that provide care to low income children and families in Lauderdale-By-The-Sea who are eligible to receive child care subsidies. ELC services in conjunction with our child care centers prepare young children for kindergarten, provide quality child care for working parents, ensure inclusion programming for children with special needs, and provide early developmental screening so that children receive the supports they need.



Child care services are provided on a year round, full-day basis for preschool aged children, and afternoon care and summer programming for school-aged children. Education and training are also provided to teachers and child care staff to increase their knowledge of early learning, childhood development, and strengthen their classroom management skills. Parental engagement services are also provided by the Education and Quality team to help families prepare their children for kindergarten. Families also receive free assistance with Child Care Resource and Referral for unbiased, personalized information and referrals to licensed early care and education programs in their area.

The funding requested for this program will serve young children whose families live and/or work in Lauderdale-By-The-Sea and who are at low and moderate income with the highest needs for subsidized child care. The subsidized care is limited to those earning under 200% of the Federal Poverty Level which amounts to a single parent earning under \$25,860 or a family of four earning \$43,340 or less. All beneficiaries of low and moderate income and about one in five children served are also involved with the child welfare system (through BSO, DCF, and ChildNet) to help maintain stability and continuity for children to mitigate adverse childhood incidents from interruption or disenrollment from early education programs.

Evaluation Methods

Through a separate funding source, SR Childcare Match program outcomes are measured by the number of child enrollments in a child care center which meets or exceeds State of Florida set quality standards under the Classroom Assessment Scoring System (CLASS). CLASS Observers go out and assess the childcare facilities to ensure they are compliant with quality standards and score them based on the information gathered. Those not meeting quality standards under CLASS assessments are ineligible for reimbursement while those exceeding a threshold may receive a reimbursement differential to incentivize quality.

Funding Requested

The Early Learning Coalition of Broward County is requesting a donation from Lauderdale-By-The-Sea in the amount of \$1,000.00 for the Fiscal Year 2023-2024. The **entirety of this amount** will be used to pay for child care subsidies for eligible families with no administrative or any other costs being charged to this funding. The amount requested is a small part of our annual budget, but it is the commitment and leadership shown by Lauderdale-By-The-Sea and other municipalities through the funding which allows us to draw down the available state and federal funding for subsidized child care and deliver high quality early education services to our community.



**Early Learning Coalition of Broward County
School Readiness Subsidized Child Care Budget**

Funding Source	Program Cost	Matching Funds	Total
Florida Division of Early Learning School Readiness	\$ 69,654,657		\$ 69,654,657
Florida Division of Early Learning Match Allocation	\$ 5,124,438		\$ 5,124,438
Children's Services Council		\$ 2,200,000	\$ 2,200,000
Broward County		\$ 1,491,168	\$ 1,491,168
United Way of Broward County		\$ 130,000	\$ 130,000
Local Municipalities inc \$1,000 from Lauderdale-By-The-sea		\$ 1,303,270	\$ 1,303,270
Total	\$ 74,779,095	\$ 5,124,438	\$ 79,903,533

*NOTE: 100% of City 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

\$ -

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.,

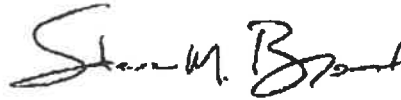
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EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

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

Thank you for your cooperation.

Sincerely yours,

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

CINCINNATI OH 45999-0038

028212.228636.312465.12069 1 AB 0.419 530



EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931



028212

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
0255863245

BODCD-TE

Use for inquiries only

Letter Number: LTR4168C
Letter Date : 2020-03-04
Tax Period : 000000

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0038



651060848

EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

651060848 SY EARL 00 2 000000 670 000000000000

The IRS address must appear in the window.
0255863245

BODCD-TE

Use for payments

Letter Number: LTR4168C
Letter Date : 2020-03-0
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0102



651060848

EARLY LEARNING COALITION OF
BROWARD COUNTY INC
% CHARLES M HOOD III
1475 W CYPRESS CREEK RD STE 301
FT LAUDERDALE FL 33309-1931

651060848 SY EARL 00 2 000000 670 000000000000

**Early Learning Coalition of Broward County
BOARD OF DIRECTORS as of November 2022**

Laurie Sallarulo (Chair) President & CEO Junior Achievement of South Florida Wells Pavilion 1130 Coconut Creek Blvd. Coconut Creek, FL 33066 Phone: 954-979-7111 Cell: 954-326-8586 Laurie@jasouthflorida.org Assistant: Stephanie Theile 954-979-7116 Stephanie.theile@jasouthflorida.org	Dawn Liberta (First Vice-Chair) DCF 1400 West Commercial Blvd., Rm 260B Fort Lauderdale, FL 33309 954-267-2094 Cell: 954-604-3405 dawn.liberta@myflfamilies.com Assistant: Jose Melendez 954-375-6092 jose.melendez@myflfamilies.com
Twan Russell (Second Vice-Chair) St. Thomas Aquinas High School Athletic Director Cell: 954-599-5353 Twanrussell@gmail.com twan.russell@aquinas-sta.org	Monica King (Secretary) CEO Broward Healthy Start Coalition, Inc. 4620 N. State Road 7, Bldg. H, Suite 102 Lauderdale Lakes, FL 33319 Main: 954-563-7583 Fax: 954-561-9350 Cell: 954-815-1211 mking@browardhsc.org Assistant: Teri Roach 954-567-9729 troach@browardhsc.org
Cindy J. Arenberg-Seltzer (Treasurer) President & CEO Children's Services Council of Broward County Office: 954-377-1675 Cell: 954-377-1000 carenberg@cscbroward.org Assistant : Amy Jacques 954-377-1675 AJacques@cscbroward.org Birthday:	Michael Asseff CEO Structured Asset Holdings 3625 W. Broward Blvd. Second Floor Fort Lauderdale, FL 33312 Phone: 954-455-6060 ext 1901 Cell: 954-830-1244 Michael@sa-holdings.com Birthday:
Beverley Batson Director Ark Christian Preschool Cell: 954-410-0097 beverley_batson@bellsouth.net bajanqueen@bellsouth.net	Richard Campillo Community Volunteer Cell: 954-371-9174 Rcny99@gmail.com Birthday:
Sharonda Davis-Bailey Director, Head Start/Early Intervention Office of Academics Cell: 954-410-1035 Office: 754-321-1972 sharonda.bailey@browardschools.com Birthday:	Kirk J. Englehardt Community Foundation of Broward Vice President, Marketing and Communications Office: 954-761-9503 X 105 Cell: 786-562-4282 kenglehardt@cfbroward.org

Carol Hylton President & CEO CareerSource Broward Office: 954-202-3830 Ext 3065 chylton@careersourcebroward.com Assistant: Michele Baldis 954-202-3830 Ext. 3065 MBaldis@careersourcebroward.org Birthday:	Melody McDonald Director Future Kids Academy 10651 W Oakland Park Blvd Sunrise, FL 33351 Cell: 954-279-6897 Office: 954-748-4409 melodym@fkacademy.com
Renee Podolsky Broward County Health Department 954-467-4700 Ext 4005 Cell: 954-598-3195 Renee.Podolsky@Flhealth.gov	Dr. Amoy Reid Interim Dean, Academic Affairs Broward College 7200 Pines Blvd. Pembroke Pines, FL 33024 954-201-8723 Cell: 754-244-1077 areid@broward.edu Assistant: Olysia Parker 954-201-8722 oparker@broward.edu
Zachary Talbot Cresa 110 SE 6th St, Suite 1420 Fort Lauderdale, FL 33301 305-702-8252 ext. 3 Cell: 954-376-0235 ztalbot@cresa.com Birthday:	Ellie Schrot Broward Early Steps Cell: 954-895-3228 954-728-1090 eschrot@browardhealth.org Birthday:
Julie Winburn CHILD CARE LICENSING & ENFORCEMENT MANAGER Consumer Protection Division Resilient Environment Department 1 North University Drive Plantation, Florida 33324 Office: 954-357-4800 ext. 0402 Fax: 954-765-4804 Work Cell: 954-802-5414 JWINBURN@broward.org Birthday:	Kristina West PNC Bank Client and Community Relations Assistant Director 7121 Fairway Drive, Suite 300 Palm Beach Gardens, FL 33418 Cell: 561-308-0308 Kristina.west@pnc.com Birthday:
Maria Hernandez, LCSW Chief Program Officer United Way of Broward County 1300 South Andrews Avenue Fort Lauderdale, FL 33316 Office: 954-2462-4850 Mhernandez@unitedwaybroward.org Birthday:	

Assistant: Dolores Collado Dcollado@unitedwaybroward.org	
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Early Learning Coalition of Broward County, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2022



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Early Learning Coalition of Broward County, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Early Learning Coalition of Broward County, Inc., (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management's for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the 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 Supplemental Information including the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 22, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 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
February 22, 2023

FINANCIAL STATEMENTS



Early Learning Coalition of Broward County, Inc.
Statement of Financial Position
June 30, 2022
(with comparative totals for June 30, 2021)

	<u>2022</u>	<u>2021</u>
Assets:		
Cash	\$ 10,062,564	\$ 4,958,880
Grants and contracts receivable	2,199,599	11,471,883
Advances to providers	525,617	2,083,286
Prepaid expenses and other assets	360,422	363,992
Property and equipment, net	<u>11,484</u>	<u>13,262</u>
Total assets	<u>\$ 13,159,686</u>	<u>\$ 18,891,303</u>
Liabilities:		
Accounts payable and accrued expenses	\$ 2,181,455	\$ 1,562,088
Deferred rent liability	209,758	169,154
Refundable advances	1,347,746	1,407,417
Due to funders	128,245	963,379
Due to providers	<u>8,958,600</u>	<u>14,471,502</u>
Total liabilities	<u>12,825,804</u>	<u>18,573,540</u>
Net Assets:		
Without donor restrictions:		
Undesignated	<u>333,882</u>	<u>317,763</u>
Total net assets	<u>333,882</u>	<u>317,763</u>
Total liabilities and net assets	<u>\$ 13,159,686</u>	<u>\$ 18,891,303</u>

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

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For the Year Ended June 30, 2022
(with comparative totals for June 30, 2021)

	<u>2022</u>	<u>2021</u>
Public Support and Revenues:		
Federal grants and contracts	\$ 124,252,409	\$ 97,999,008
State grants and contracts	34,068,364	27,139,415
Local grants and contracts	8,345,363	9,142,186
Other income	<u>13,103</u>	<u>4,728</u>
Total public support and revenues	<u>166,679,239</u>	<u>134,285,337</u>
Operating Expenses:		
Program services:		
Slots and pass through	150,951,706	120,131,693
Eligibility, provider relations and payments	7,549,302	6,612,782
Quality and education	<u>4,285,299</u>	<u>4,380,402</u>
Total program services	<u>162,786,307</u>	<u>131,124,877</u>
Supporting services:		
General and administrative expenses	<u>3,876,813</u>	<u>3,164,253</u>
Total operating expenses	<u>166,663,120</u>	<u>134,289,130</u>
Change in net assets without donor restrictions	16,119	(3,793)
Net Assets, Beginning of Year	<u>317,763</u>	<u>321,556</u>
Net Assets, End of Year	<u>\$ 333,882</u>	<u>\$ 317,763</u>

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

Early Learning Coalition of Broward County, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022
(with comparative totals for June 30, 2021)

	Program Services				Supporting Services	
	Slots and Pass Through	Eligibility, Provider Relations, and Payments	Quality and Education	Total Program Services	General and Administration	Total
						2021
						2022
Child care slots	\$ 107,722,265	\$ -	\$ -	\$ 107,722,265	\$ -	\$ 101,500,925
Other assistance to providers	43,229,441	-	457,840	43,687,281	-	18,993,199
Subrecipient payments	-	322,395	98,187	420,582	138,871	1,735,784
Salaries and benefits	-	6,647,168	2,730,353	9,377,521	2,760,082	10,279,570
Professional fees	-	18,534	462,721	481,255	453,605	441,838
Insurance	-	27,558	7,795	35,353	6,752	33,493
Printing and reproduction	-	201	86	287	1,017	2,134
Rent	-	302,511	86,575	389,086	74,049	437,073
Instructional materials	-	-	291,386	291,386	34,051	308,418
Staff travel and conferences	-	44,499	17,500	61,999	31,931	10,465
Office expenses	-	137,784	118,935	256,719	346,322	500,529
Other expenses	-	48,652	13,921	62,573	28,355	41,786
Depreciation	-	-	-	-	1,778	3,916
Total expenses	\$ 150,951,706	\$ 7,549,302	\$ 4,285,299	\$ 162,786,307	\$ 3,876,813	\$ 134,289,130

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

Early Learning Coalition of Broward County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2022
(with comparative totals for June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities:		
Change in net assets without donor restrictions	\$ 16,119	\$ (3,793)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Provision for depreciation	1,778	3,915
(Increase) decrease in assets:		
Grants and contracts receivable	9,272,284	(3,440,132)
Advances to providers	1,557,669	474,064
Prepaid expenses and other assets	3,570	(47,528)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	619,367	120,046
Deferred rent liability	40,604	36,805
Refundable advances	(59,671)	(1,151,878)
Due to funders	(835,134)	963,379
Due to providers	(5,512,902)	2,876,119
	<u>5,103,684</u>	<u>(169,003)</u>
Net cash provided by (used in) operating activities	<u>5,103,684</u>	<u>(169,003)</u>
Net increase (decrease) in cash	<u>5,103,684</u>	<u>(169,003)</u>
Cash, Beginning of Year	<u>4,958,880</u>	<u>5,127,883</u>
Cash, End of Year	<u>\$ 10,062,564</u>	<u>\$ 4,958,880</u>

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

Note 1 - Organization and Operations

The Early Learning Coalition of Broward County, Inc. (the "Organization") was incorporated on June 12, 2000, under the laws of the State of Florida, as a not-for-profit organization. The purpose of the Organization is to implement an integrated and quality seamless service delivery system for all publicly-funded early education and care programs in Broward County serving children from birth to thirteen years of age. The Organization provides child-care services to school age children under statutory guidelines. Its mission is to promote voluntary pre-kindergarten education program (VPK) and school readiness programs, which will increase the achievement of future educational success for all children residing in Broward County in the specified age groups.

Although the Organization has a variety of goals and objectives, all of its goals and objectives relate to the Organization's primary objective of school readiness for children. Program goals include preparation of children for kindergarten, provision of childcare to meet the needs of working parents with children aged birth to thirteen, and development and training of childcare centers and family childcare homes.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of presentation: The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Note 2 - Summary of Significant Accounting Policies (continued)

Generally, contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities as net assets released from restrictions. All contributions are considered available for general use, unless specifically restricted by the donor or subject to other legal restrictions.

Cash: The Organization considers all highly liquid investments, for general operating purposes, with a maturity of three months or less when purchased to be cash equivalents.

Receivables and allowance for doubtful accounts: Grants and contracts receivable consist principally of claims not yet reimbursed by various grantor agencies. Receivable balances are unsecured. Management periodically reviews the receivable balances and provides an allowance for accounts which may be uncollectible based on historical experience, an assessment of economic conditions, and a review of subsequent collections. At June 30, 2022 and 2021, management considered all of its grants and contract receivable balances to be fully collectible, except for approximately \$ 325,000 which is uncollectible from providers, but will be collectible from the grantor agency.

Advances to providers: Advances to providers consist of advances to various providers for child-care services, as required by law. Management recorded an allowance for advances to providers of approximately \$ 495,000 for the years ended June 30, 2022 and 2021.

Property and equipment: Property and equipment are carried at cost. The Organization's policy is to provide for depreciation, using the straight-line method over the estimated useful life of the asset. Estimated useful lives for assets are as follows:

Computers and software	3 years
Furniture and equipment	5-7 years
Leasehold improvements	10 years

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized.

Due to providers: Due to providers represents pending reimbursements for child-care services to various providers for costs incurred prior to June 30, and not paid until after the fiscal year end.

Deferred rent: The Organization recognizes rent expense on a straight-line basis over the term of its lease agreements. The difference in the amount of cash paid and recognized rent expense is recorded as a deferred rent liability in the accompanying statements of financial position. The Organization received rent abatement for several months that resulted in deferred rent.

Refundable advances: Revenues received in advance (nonexchange transaction) that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances.

Note 2 - Summary of Significant Accounting Policies (continued)

Revenue and revenue recognition: The Organization recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue derived from units of service contracts is recognized as revenue when the unit of service has been provided in compliance with the specific contract. Revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific contract provisions.

Other revenues are recognized when the performance obligation of transferring the products or providing the service are met.

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. Although cash balances may exceed federally insured limits at times during the year, the Organization has not experienced and does not expect to incur any losses in such accounts. Cash is maintained, with what management believes to be high quality financial institutions, to limit its risk. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. Advances to providers are dependent on the financial ability of the individual payor and/or the ability to provide services. The Organization does not require collateral or other security to support receivables and advances to provide services.

Income taxes: The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and as such, is only subject to federal income taxes on unrelated business income. Per management, there were no material income taxes resulting from unrelated business income during the years ended June 30, 2022 and 2021.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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, 2021, from which the comparative information was derived.

Date of management review: Subsequent events were evaluated by management through February 22, 2023, 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, 2022 is estimated and, comprise the following:

Financial assets:		
Cash	\$	10,062,564
Grants receivable		2,199,599
Advances to providers		<u>525,617</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>12,787,780</u></u>

Note 4 - Property and Equipment

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

	<u>2022</u>	<u>2021</u>
Computers and software	\$ 225,757	\$ 225,757
Leasehold improvements	<u>54,039</u>	<u>54,039</u>
	<u>279,796</u>	<u>279,796</u>
Less: accumulated depreciation	<u>268,312</u>	<u>266,534</u>
Total	\$ <u><u>11,484</u></u>	\$ <u><u>13,262</u></u>

Note 5 - 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 5 - Commitments and Contingencies (continued)

Leases: Previously, the Organization 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 2022. Subsequent to year end, this agreement was renewed with substantially similar terms through September 2025.

Rent expense and other related occupancy costs under these agreements was approximately \$ 461,000 and \$ 437,000 for the years ended June 30, 2022 and 2021, respectively.

The following are approximate base future minimum lease payments:

Year Ending June 30,	Amount
2023	\$ 239,100
2024	246,300
2025	253,700
2026	261,300
2027	269,100
Thereafter	<u>635,800</u>
Total	\$ <u><u>1,905,300</u></u>

Note 6 - 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, 2022 and 2021, approximately 98% 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, 2022 and 2021, amounts owed to the Organization from these agencies was 93% and 95%, respectively.

Note 7 - 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.

Note 7 - Related Parties (continued)

Total payments to these related organizations during the years ended June 30, 2022 and 2021 were approximately \$ 4,053,000 and \$ 4,564,000, respectively. Accounts payable to related parties at June 30, 2022 and 2021 were approximately \$ 1,000 and \$ 3,800, respectively.

Note 8 - 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, 2022 and 2021, the Organization contributed approximately \$ 247,000 and \$ 227,000, respectively.

Note 9 - Local Grant and Contract Revenue

Local grant and contract revenue consisted of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Children's Services Council grants:		
Financially Assisted Child Care	\$ 3,514,532	\$ 4,502,338
Vulnerable Pop Child Care	<u>2,313,271</u>	<u>1,725,958</u>
Total Children's Services Council grants	<u>5,827,803</u>	<u>6,228,296</u>
Broward County grants:		
Subsidized Program	1,896,240	1,902,150
Special Needs	<u>141,655</u>	<u>303,639</u>
Total Broward County grants	<u>2,037,895</u>	<u>2,205,789</u>
Other local grants and contracts:		
School Readiness Local Match	406,881	371,321
Other	<u>72,784</u>	<u>336,780</u>
Total other local grants and contracts	<u>479,665</u>	<u>708,101</u>
Total local grant and contract revenue	\$ <u><u>8,345,363</u></u>	\$ <u><u>9,142,186</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, 2022**

Federal /State Agency Pass-through Grantor/Federal Program/State Project	Assistance Listing/CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfers to Subrecipients
Federal Agency Name:					
Indirect Programs:					
U.S. Department of Health and Human Services - Passed through State of Florida Division of Early Learning -					
Temporary Assistance for Needy Families	93.558	EL092	\$ 13,786,730	\$ -	\$ 171,993
Child Care and Development Fund Cluster -					
Child Care and Development Block Grant	93.575	EL092	52,966,963	-	658,822
COVID-19 Emergency Fund	93.575	EL092	21,245,313		
Coronavirus Response and Relief Supplemental Appropriations Funds	93.575	EL092	22,051,941		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	EL092	8,326,844	5,331,413	170,390
Total Child Care and Development Fund Cluster			104,591,061	5,331,413	829,212
Education Stabilization Fund	84.425	EL092	246,620	-	-
Social Services Block Grant	93.667	EL092	40,148	-	501
Every Student Succeeds Act/Preschool Development Grants	93.434	EL092	256,437	-	-
Total Expenditures of Federal Awards			\$ 118,920,996	\$ 5,331,413	\$ 1,001,706

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, 2022

Federal /State Agency Pass-through Grantor/Federal Program/State Project	Assistance Listing/CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfers to Subrecipients
State Agency Name:					
Indirect Programs:					
State of Florida Department of Education - Passed through State of Florida Division of Early Learning -					
Voluntary Pre-Kindergarten Services	48.108	EL092	\$ 34,068,364	\$ -	\$ -
Total Expenditures of State Financial Assistance			\$ 34,068,364	\$ -	\$ -

(1) State financial assistance not subject to Section 215.97, Florida Statutes.

See Notes to the Schedule of Federal Awards and State Financial Assistance.

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state award activity of Early Learning Coalition of Broward County, Inc. (the "Organization") under programs of the federal and state governments for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because of the Schedule presenting only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Organization.

Note 2 - Summary of Significant Account Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

Note 3 - Indirect Cost Rate

The Organization did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Contingency

The grant and contract revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor/contract agencies would become a liability of the Organization. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal and state laws and other applicable regulations.

INTERNAL CONTROLS AND COMPLIANCE



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

To the Board of Directors
Early Learning Coalition of Broward County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Early Learning Coalition of Broward County, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 22, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
February 22, 2023

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

To the Board of Directors
Early Learning Coalition of Broward County, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program and State Project

We have audited Early Learning Coalition of Broward County, Inc.'s (the "Organization") (a nonprofit organization) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program and State Project

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
February 22, 2023

Early Learning Coalition of Broward County, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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

U.S. Department of Health and Human Services -
 93.558 Temporary Assistance for Needy Families

Child Care and Development Fund Cluster:
 93.575 Child Care and Development Block Grants

93.575 COVID-19 Emergency Fund

93.575 Coronavirus Response and Relief Supplemental Appropriations Funds

93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

CSFA No.

State Project

State of Florida Department of Education -
 48.108 Voluntary Pre-Kindergarten Services

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 3,000,000

Early Learning Coalition of Broward County, Inc.
Schedule of Findings and Questioned Costs
(continued)
For the Year Ended June 30, 2022

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

\$ 1,022,051

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, 2022 | Yes |
| 4. Audit workpapers documenting verifications of
reconciliations available to DEL staff | Yes |

SECTION VI - PRIOR YEAR AUDIT FINDINGS

None reported.

Early Learning Coalition of Broward
County, Inc.
1475 W. Cypress Creek Rd.
Fort Lauderdale, FL 33309

Early Learning Coalition of Broward County, Inc.:

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

2021 Form 990

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

Very truly yours,

Martha Parker, CPA

Martha G. Parker

Filing Instructions

Prepared for:

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

Prepared by:

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

2021 FORM 990

Electronic Filing:

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

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue Service

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

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization EARLY LEARNING COALITION OF BROWARD COUNTY, INC.		D Employer identification number 65-1060848
	Doing business as		E Telephone number (954) 377-2188
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1475 W. CYPRESS CREEK RD.	City or town, state or province, country, and ZIP or foreign postal code FORT LAUDERDALE, FL 33309	G Gross receipts \$ 166,679,239.
	F Name and address of principal officer: CHRISTINE KLIMA 1475 W CYPRESS CREEK RD NO 301, FT LAUDERDALE, FL 33309		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: ▶ WWW.ELCBROWARD.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			L Year of formation: 2000 M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE COALITION'S PURPOSE IS TO IMPLEMENT AN INTEGRATED, HIGH QUALITY, SEAMLESS SERVICE DELIVERY		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	20
	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 2021 (Part V, line 2a)	5	212
	6 Total number of volunteers (estimate if necessary)	6	19
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 134,285,337.	Current Year 166,678,804.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	435.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	134,285,337.	166,679,239.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	122,229,908.	151,964,565.
	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)	10,279,570.	12,137,659.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,779,652.	2,556,329.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	134,289,130.	166,658,553.
19 Revenue less expenses. Subtract line 18 from line 12	-3,793.	20,686.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 18,891,303.	End of Year 13,164,310.
	21 Total liabilities (Part X, line 26)	18,573,540.	12,825,861.
	22 Net assets or fund balances. Subtract line 21 from line 20	317,763.	338,449.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	CHRISTINE KLIMA, CHIEF ADMINISTRATIVE OFFICER				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	MARTHA G. PARKER	MARTHA G. PARKER	02/13/23	☐	P02266097
Preparer Use Only	Firm's name ▶	Firm's EIN ▶			
	KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S	59-1363792			
Preparer Use Only	Firm's address ▶	Phone no.			
	6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308	954-771-0896			

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

Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-0047

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. EARLY LEARNING COALITION OF BROWARD COUNTY, INC.	Taxpayer identification number (TIN) 65-1060848
	Number, street, and room or suite no. If a P.O. box, see instructions. 1475 W. CYPRESS CREEK RD.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT LAUDERDALE, FL 33309	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

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

CHRISTINE KLIMA

- The books are in the care of ► **1475 W CYPRESS RD NO 301 - FT LAUDERDALE, FL 33309**

Telephone No. ► **954-377-2190**

Fax No. ► _____

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

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

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

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

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

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2022)

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

Form 990 (2021)

65-1060848 Page **2**

Part III Statement of Program Service Accomplishments

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

- 1 Briefly describe the organization's mission:
THE COALITION'S PURPOSE IS TO IMPLEMENT AN INTEGRATED, HIGH QUALITY, SEAMLESS SERVICE DELIVERY SYSTEM FOR PUBLICLY FUNDED EARLY EDUCATION AND CARE PROGRAMS IN BROWARD COUNTY, SERVING CHILDREN FROM BIRTH TO THIRTEEN YEARS OF AGE.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 150,949,984. including grants of \$ 150,949,984.) (Revenue \$)
SLOTS AND PASSTHROUGH - THE EARLY LEARNING COALITION OF BROWARD OFFERS SCHOOL READINESS (SR) AND VOLUNTARY PRE-KINDERGARTEN (VPK) SERVICES TO QUALIFYING FAMILIES USING GOVERNMENT AND LOCAL FUNDING. THE SCHOOL READINESS (SR) PROGRAM OFFERS FINANCIAL ASSISTANCE TO LOW-INCOME FAMILIES FOR EARLY CHILDHOOD EDUCATION, THE PROGRAM FACILITATES FAMILIES BECOMING FINANCIALLY SELF-SUFFICIENT AND PROVIDES HIGH QUALITY CHILD CARE TO THEIR CHILDREN. 718 PROVIDERS HAVE CONTRACTED WITH THE ELC OF BROWARD COUNTY TO PROVIDE SCHOOL READINESS SERVICES DURING THE 2019/2020 FISCAL YEAR. VOLUNTARY PRE-KINDERGARTEN (VPK) IS A FREE PROGRAM FOR 4 AND 5-YEAR-OLDS WHO RESIDE IN FLORIDA PARTICIPATING CHILDREN MUST BE 4 YEAR OF AGE ON OR BEFORE SEPTEMBER 1 PARENTS CAN ENROLL THEIR CHILD IN THE STATE'S FREE, VOLUNTARY PREKINDERGARTEN (VPK)

4b (Code:) (Expenses \$ 7,654,144. including grants of \$ 427,237.) (Revenue \$)
ELIGIBILITY, PROVIDER RELATIONS AND PAYMENTS - THE EARLY LEARNING COALITION OF BROWARD COUNTY PROVIDES PROGRAM SUPPORT SERVICES FOR SUBSIDIZED CHILD CARE INCLUDING ELIGIBILITY DETERMINATION, PROVIDER CONTRACTING AND PROVIDER REIMBURSEMENT SERVICES. THE ELC OFFERS CHILD CARE RESOURCE AND REFERRAL SERVICES(CCR&R), A FREE COMMUNITY SERVICE FOR ALL FAMILIES IN BROWARD COUNTY. CCR&R ASSISTS PARENTS WITH CUSTOMIZED SEARCHES FOR CHILD CARE PROVIDERS, EDUCATIONAL MATERIALS ABOUT CHOOSING CHILD CARE OR PARENTING, AND REFERRALS TO OTHER COMMUNITY RESOURCES ABOUT EARLY CHILDHOOD DEVELOPMENT.

4c (Code:) (Expenses \$ 4,316,616. including grants of \$ 587,344.) (Revenue \$)
QUALITY AND EDUCATION - THE EARLY LEARNING COALITION OF BROWARD IS DEDICATED TO INCREASE THE QUALITY OF EARLY CARE AND EDUCATION FOR ALL CHILDREN IN BROWARD COUNTY. THE ELC USES THE NATIONALLY RECOGNIZED CLASSROOM ASSESSMENT SCORING SYSTEM (CLASS), TO ASSESS AND SCORE CHILD CARE PROGRAMS. COACH SPECIALISTS USE CLASS INFORMATION TO DESIGN A CUSTOMIZED, EVIDENCE-BASED STRATEGY FOR IMPROVING HOW TEACHERS INTERACT WITH CHILDREN EVERY DAY. THE QUALITY AND EDUCATION TEAM ALSO OFFERS HANDS-ON INCLUSION SERVICES AND A WIDE ARRAY OF GROUP TRAINING AND INDIVIDUALIZED SUPPORT TO CHILD CARE CENTER DIRECTORS, CLASSROOM TEACHERS AND PROGRAMS WORKING TO MEET SCHOOL READINESS AND VPK CONTRACT STANDARDS.

4d Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **162,920,744.**

Form **990** (2021)

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

Form 990 (2021)

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Part IV Checklist of Required Schedules

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

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

Form 990 (2021)

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Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	822	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Form 990 (2021)

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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 212		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		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, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

Form 990 (2021)

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

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

Section A. Governing Body and Management

		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 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 **►**
CHRISTINE KLIMA - 954-377-2190
1475 W CYPRESS RD NO 301, FT LAUDERDALE, FL 33309

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

Form 990 (2021)

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RENEE JAFFE CEO/EXECUTIVE DIRECTOR	40.00	X		X				170,235.	0.	24,975.
(2) CHRISTINE KLIMA CHIEF ADMINISTRATIVE OFFICER	40.00				X			156,478.	0.	35,385.
(3) HOWARD BAKALAR CHIEF PROGRAM OFFICER	40.00				X			143,475.	0.	26,379.
(4) JUDITH MERRITT CHIEF OPERATING OFFICER	40.00				X			140,683.	0.	21,064.
(5) HUBERT CESAR CHIEF INFORMATION OFFICER	40.00				X			136,895.	0.	9,627.
(6) LAURIE SALLARULO CHAIR	1.00	X		X				0.	0.	0.
(7) DAWN LIBERTA FIRST VICE CHAIR	1.00	X		X				0.	0.	0.
(8) TWAN RUSSELL SECOND VICE CHAIR	1.00	X		X				0.	0.	0.
(9) MONICA KING SECRETARY	1.00	X		X				0.	0.	0.
(10) CINDY ARENBERG-SELTZER TREASURER	1.00	X		X				0.	0.	0.
(11) BEVERLEY BATSON DIRECTOR	1.00	X						0.	0.	0.
(12) SHARONDA DAVIS-BAILEY DIRECTOR	1.00	X						0.	0.	0.
(13) MELODY MCDONALD DIRECTOR	1.00	X						0.	0.	0.
(14) DR. AMOY REID DIRECTOR	1.00	X						0.	0.	0.
(15) RICHARD CAMPILLO DIRECTOR	1.00	X						0.	0.	0.
(16) CAROL HYLTON DIRECTOR	1.00	X						0.	0.	0.
(17) LAURIE RICH LEVINSON DIRECTOR	1.00	X						0.	0.	0.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ELLIE SCHROT DIRECTOR	1.00	X						0.	0.	0.
(19) MICHAEL ASSEFF DIRECTOR	1.00	X						0.	0.	0.
(20) JULIE WINBURN DIRECTOR	1.00	X						0.	0.	0.
(21) RENEE PODOLSKY, MBA DIRECTOR	1.00	X						0.	0.	0.
(22) ZACHARY TALBOT DIRECTOR	1.00	X						0.	0.	0.
(23) KRISTINA WEST DIRECTOR	1.00	X						0.	0.	0.
(24) KIRK ENGLEHARDT DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								747,766.	0.	117,430.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								747,766.	0.	117,430.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
FT. LAUDERDALE CROWN CENTER, LLC, 1475 W. CYPRESS CREEK ROAD, SUITE 202, FORT	LEASE	401,751.

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

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

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Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	166,666,136.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	12,668.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			166,678,804.			
Program Service Revenue			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)			435.			435.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions				166,679,239.	0.	0.	435.

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

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Part IX Statement of Functional Expenses

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

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

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	151,375,774.	151,375,774.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	588,791.	588,791.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	343,926.		343,926.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,908,376.	7,148,302.	1,760,074.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	246,840.	190,708.	56,132.	
9 Other employee benefits	1,983,749.	1,532,639.	451,110.	
10 Payroll taxes	654,768.	505,872.	148,896.	
11 Fees for services (nonemployees):				
a Management				
b Legal	46,612.	23,995.	22,617.	
c Accounting	46,800.	24,092.	22,708.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	572,330.	294,629.	277,701.	
12 Advertising and promotion	101,788.	52,399.	49,389.	
13 Office expenses	602,856.	256,719.	346,137.	
14 Information technology				
15 Royalties				
16 Occupancy	463,135.	389,086.	74,049.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	93,926.	61,999.	31,927.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,778.		1,778.	
23 Insurance	42,105.	35,353.	6,752.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a INSTRUCTIONAL MATERIALS	325,437.	291,386.	34,051.	
b PAYROLL AND HIRING FEES	101,762.	52,386.	49,376.	
c OTHER EXPENSES	90,928.	62,573.	28,355.	
d TEMPORARY PERSONNEL	46,637.	24,008.	22,629.	
e All other expenses	20,235.	10,033.	10,202.	
25 Total functional expenses. Add lines 1 through 24e	166,658,553.	162,920,744.	3,737,809.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,958,880.	1	10,062,564.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	11,529,839.	3	2,221,148.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	244,490.	9	279,451.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	279,796.		
	b Less: accumulated depreciation	268,312.		
		13,262.	10c	11,484.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	2,144,832.	15	589,663.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	18,891,303.	16	13,164,310.	
Liabilities	17 Accounts payable and accrued expenses	2,525,467.	17	2,181,512.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	16,048,073.	25	10,644,349.
	26 Total liabilities. Add lines 17 through 25	18,573,540.	26	12,825,861.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		317,763.	27	338,449.
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		317,763.	32	338,449.
33 Total liabilities and net assets/fund balances		18,891,303.	33	13,164,310.

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

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	166,679,239.
2	Total expenses (must equal Part IX, column (A), line 25)	2	166,658,553.
3	Revenue less expenses. Subtract line 2 from line 1	3	20,686.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	317,763.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	338,449.

Part XII Financial Statements and Reporting

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

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

Form **990** (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

Employer identification number
65-1060848

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

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

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

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

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

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	96,434,262.	104,024,931.	120,981,746.	134,285,337.	166,678,804.	622,405,080.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	96,434,262.	104,024,931.	120,981,746.	134,285,337.	166,678,804.	622,405,080.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						622,405,080.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	96,434,262.	104,024,931.	120,981,746.	134,285,337.	166,678,804.	622,405,080.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	108.		500.		435.	1,043.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						622,406,123.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100.00	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☒
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☐
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			☐

Schedule A (Form 990) 2021

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

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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

Schedule A (Form 990) 2021

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Part IV Supporting Organizations *(continued)*

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

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.**
 - a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI**.
 - b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

Schedule A (Form 990) 2021

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

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

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

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

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

Schedule A (Form 990) 2021

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

Schedule A (Form 990) 2021

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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 - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

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

Schedule A (Form 990) 2021

Part VI

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

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.

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

OMB No. 1545-0047

2021

Name of the organization

**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 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).

Name of organization EARLY LEARNING COALITION OF BROWARD COUNTY, INC.	Employer identification number 65-1060848
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DIVISION OF EARLY LEARNING 325 W GAINES ST TALLAHASSEE, FL 32399	\$ 158,320,773.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY 6600 WEST COMMERCIAL BOULEVARD LAUDERHILL, FL 33319	\$ 5,827,803.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	BROWARD COUNTY 115 S. ANDREWS AVENUE FORT LAUDERDALE, FL 33301	\$ 2,037,895.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

65-1060848

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

[illegible]

Name of organization

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

Employer identification number

65-1060848**Part III**

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

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

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

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

OMB No. 1545-0047

2021**Open to Public Inspection****Name of the organization** **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.****Employer identification number**
65-1060848**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2021

132051 10-28-21

Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets <i>(continued)</i>
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- 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					
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.
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Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		279,796.	268,312.	11,484.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,484.

Schedule D (Form 990) 2021

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

Schedule D (Form 990) 2021

65-1060848 Page **3**

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT LIABILITY	209,758.
(3) REFUNDABLE ADVANCES	1,347,746.
(4) DUE TO PROVIDERS	8,958,600.
(5) DUE TO FUNDERS	128,245.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	10,644,349.

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

Schedule D (Form 990) 2021

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization **EARLY LEARNING COALITION OF BROWARD COUNTY, INC.** Employer identification number **65-1060848**

Part I General Information on Grants and Assistance

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

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

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

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
AFTER HOURS CHILD CARE, CORP. 3721 SW 32ND COURT WEST PARK, FL 33023	20-4359842		6,565.	0.			CHILDCARE
1 WORLD LEARNING CENTER 12901 NW 27TH AVE MIAMI, FL 33167	45-4515712		5,300.	0.			CHILDCARE
123 LITTLE STAR, LLC 9000 NW 26TH ST. SUNRISE, FL 33322	81-1124588		40,749.	0.			CHILDCARE
WEST BROWARD ACADEMY 5281 COCONUT CREEK PARKWAY MARGATE, FL 33063	26-2051963		62,608.	0.			CHILDCARE
3RIO SWAAM INC. DBA THE CILLA SCHOOL - 830 S STATE ROAD 7 - PLANTATION, FL 33317	82-1071574		52,455.	0.			CHILDCARE
A CHANGE IN THE GAME, INC. 6150 PEMBROKE RD. MIRAMAR, FL 33023	81-3358617		271,966.	0.			CHILDCARE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **143.**

3 Enter total number of other organizations listed in the line 1 table **645.**

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

Schedule I (Form 990) 2021

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
A FAMILY CHILD CARE, INC. 4000 SW 19TH STREET FORT LAUDERDALE, FL 33317	65-1137561		290,046.	0.			CHILDCARE
A WORLD OF DISCOVERY 7025 NW 4TH STREET PLANTATION, FL 33317	82-1249548		312,941.	0.			CHILDCARE
A WORLD OF KNOWLEDGE PRESCHOOL AND LEARNING CENTER - 750 NW 180TH TERR - PEMBROKE PINES, FL 33029	20-0132931		233,631.	0.			CHILDCARE
AA ACADEMY LEARNING CENTER, LLC. 17934 NW 87TH PL. MIAMI, FL 33018	84-3065446		360,109.	0.			CHILDCARE
AALISHA LLC DBA LEARNING TOWN PRESCHOOL - 2730 NW 106TH DRIVE - CORAL SPRINGS, FL 33065	83-4321065		177,017.	0.			CHILDCARE
ABC DAY CARE AND LEARNING CENTER 9063 TAFT STREET PEMBROKE PINES, FL 33024	65-0698017		104,709.	0.			CHILDCARE
ABC DAY CARE AND LEARNING CENTER 9091 TAFT STREET PEMBROKE PINES, FL 33024	65-0698017		221,798.	0.			CHILDCARE
ABC PRESCHOOLS, LLC. DBA COCONUT CREEK PRESCHOOL - 5331 LYONS ROAD, UNIT A-1 - COCONUT CREEK, FL 33073	46-3968878		385,993.	0.			CHILDCARE
ABC WORKSHOP PRESCHOOL, INC. 12560-12588 WEST ATLANTIC BLVD. CORAL SPRINGS, FL 33071	81-2420746		412,964.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ABC'S OF LEARNING AND GROWING, INC. - 7720 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	45-3815079		487,959.	0.			CHILDCARE
ABUNDANT LIFE CHRISTIAN CENTRE DBA ABUNDANT LIFE CHRISTIAN - 1494 BANKS ROAD - MARGATE, FL 33063	59-1937119		149,636.	0.			CHILDCARE
ACADEMY FOR YOUNG LEARNERS, INC 18191 NW 68 AVE #101 HIALEAH, FL 33015	45-0553951		25,756.	0.			CHILDCARE
ACADEMY PRESCHOOL 2000 EAST OAKLAND PARK BLVD., SUITE 108 - FORT LAUDERDALE, FL 33306	47-4468742		24,338.	0.			CHILDCARE
ACHEIVEMENT & REHABILITATION CENTERS INC. ARC BROWARD - 10250 NW 53 STREET - SUNRISE, FL 33351	59-0809623		100,191.	0.			CHILDCARE
ACHIEVERS' PRESCHOOL, LLC. 2901 WEST OAKLAND PARK BLVD. SUITE OAKLAND PARK, FL 33311	36-4724589		230,844.	0.			CHILDCARE
ADHERE ACADEMY, LLC. 905 SW 8TH AVE HALLANDALE, FL 33009	47-1169830		190,880.	0.			CHILDCARE
AFTER SCH PROG AT HOLLYWOOD CENTRAL ELEM - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0915728		52,994.	0.			CHILDCARE
AFTER SCH PROG AT LAKE FOREST ELEM 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		53,911.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AFTER SCH PROG AT MIRAMAR ELEMENTARY - 5700 HORIZONS LANE - MIRAMAR, FL 33063	65-0321678		52,994.	0.			CHILDCARE
AFTER SCH PROG AT PALMVIEW ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		59,880.	0.			CHILDCARE
AFTER SCH PROG AT TEDDER ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		56,712.	0.			CHILDCARE
AFTER SCH PROG AT WATKINS ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		53,346.	0.			CHILDCARE
AFTER SCH PROG AT WESTWOOD HEIGHTS ELEM - 5700 HORIZONS LANE - MARGATE, FL 33036	65-0321678		52,994.	0.			CHILDCARE
AFTER SCH PROGRAM AT CYPRESS ELEMENTARY - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		58,098.	0.			CHILDCARE
AFTER SCH PROGRAM AT MEADOWBROOK ELEM - 5700 HORIZONS LANE - MARGATE, FL 33063	65-0321678		52,994.	0.			CHILDCARE
AFTER SCHOOL PROGRAM SOUTH, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		64,900.	0.			CHILDCARE
AFTER SCHOOL PROGRAM, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		52,994.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AFTER SCHOOL PROGRAMS SOUTH, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0915728		65,306.	0.			CHILDCARE
AFTER SCHOOL PROGRAMS, INC. 5700 HORIZONS LANE MARGATE, FL 33063	65-0321678		1,220,408.	0.			CHILDCARE
AGAPE WORSHIP CENTER DBA SHOWERS OF BLESSINGS CHRISTIAN ACAD - 2230 NW 22ND STREET - FORT LAUDERDALE, FL 33311	65-0122675		275,800.	0.			CHILDCARE
AGES AND STAGES LEARNING CENTER INC. - 2231 NW 5TH STREET - POMPANO BEACH, FL 33069	65-1049323		84,201.	0.			CHILDCARE
AIKA GROUP INC. DBA ABC LEARNING CENTER OF CORAL SPRINGS - 10623 W. ATLANTIC BLVD. - CORAL SPRINGS, FL 33071	36-4903133		213,559.	0.			CHILDCARE
AJEN INC. DBA TIME TO CARE ACADEMY 6201 W ATLANTIC BLVD. MARGATE, FL 33063	22-3882825		642,284.	0.			CHILDCARE
ALAZHAR SCHOOL 7201 WEST MCNAB ROAD TAMARAC, FL 33321	65-0751725		110,602.	0.			CHILDCARE
ALISA AND ME FUN PLAY KIDS CLUB DBA PUSHKIN ACADEMY - 1007 N. DIXIE HWY - HALLANDALE, FL 33009	81-4902945		94,476.	0.			CHILDCARE
ALL MY CHILDREN ACADEMY I 2061 N DIXIE HIGHWAY POMPANO BEACH, FL 33060	65-0882418		442,579.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALL MY CHILDREN ACADEMY I & II, INC. DBA ALL MY CHILDREN ACA - 355 NW 3RD COURT - DEERFIELD BEACH, FL 33441	65-0882418		656,299.	0.			CHILDCARE
ALL SAINTS CATHOLIC SCHOOL 10900 WEST OAKLAND PARK BLVD. SUNRISE, FL 33351	65-0861388		151,604.	0.			CHILDCARE
ALL SAINTS LUTHERAN CHURCH TAMARAC DBA ALL SAINTS LUTHERAN - 7875 WEST MCNAB ROAD - TAMARAC, FL 33321	59-1497296		87,429.	0.			CHILDCARE
ALL SPORTS OF PINE ISLAND, LLC 7081 NORTH PINE ISLAND ROAD TAMARAC, FL 33351	46-3085955		363,227.	0.			CHILDCARE
ALL STARS CHILD DEVELOPMENT CENTER 9044 NW 25TH STREET DORAL, FL 33172	20-0852901		15,780.	0.			CHILDCARE
ALPHA BETA CHILDREN'S ACADEMY, INC. - 2474 NORTH STATE ROAD 7 - MARGATE, FL 33063	84-2363926		209,556.	0.			CHILDCARE
ALPHA PRESCHOOL ACADEMY, INC. 8725 NW 76TH COURT TAMARAC, FL 33321	45-2393410		159,262.	0.			CHILDCARE
ALTERNATE EDUCATIONAL SYSTEMS, INC. DBA RANDAZZO SCHOOL - 10540 LA REINA ROAD - DELRAY BEACH, FL 33446	65-0467147		51,622.	0.			CHILDCARE
AMBERWOOD ACADEMY 4939 NORTH UNIVERSITY DRIVE LAUDERHILL, FL 33351	26-1735254		443,621.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

Schedule I (Form 990)

COUNTY, INC.

65-1060848

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERIBELGE CENTER FOR EDUCATION, INC. - 733 NW 2ND AVE. - FORT LAUDERDALE, FL 33311	45-3868364		15,946.	0.			CHILDCARE
AN ADVENTURE BEGINS, INC. 2427 TAFT STREET HOLLYWOOD, FL 33020	46-1601099		184,440.	0.			CHILDCARE
ANDY BEAR WORKSHOP, LLC, DBA ANDY BEAR EARLY LEARNING CENTER - 11500 WILES ROAD - CORAL SPRINGS, FL 33078	83-1364291		237,417.	0.			CHILDCARE
ANGELA SABRINA BELL DBA BELL'S FAMILY CHILDCARE - 470 NW 30TH AVE - FORT LAUDERDALE, FL 33311	86-2685608		96,734.	0.			CHILDCARE
ANN STORCK CENTER, INC. 1790 SW 43RD WAY FORT LAUDERDALE, FL 33317	59-2171081		9,617.	0.			CHILDCARE
APPLE TREE MONTESSORI INC. 6301 SW 160TH AVE SOUTHWEST RANCHES, FL 33331	82-2034184		168,698.	0.			CHILDCARE
APPLESEEDS PERFORMING ARTS ACADEMY 382 NW 14TH STREET POMPANO BEACH, FL 33060	83-4322679		146,203.	0.			CHILDCARE
ARK CHRISTIAN PRESCHOOL, INC. 343-345 NE 33RD STREET OAKLAND PARK, FL 33334	47-4253150		72,566.	0.			CHILDCARE
ARR INVESTMENTS, INC. DBA PINES PREP ACADEMY - 2600 E. JACKSON STREET - ORLANDO, FL 32803	59-3366790		234,374.	0.			CHILDCARE

Schedule I (Form 990)

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11-18-21

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARR INVESTMENTS, INC. DBA PLANTATION PREP ACADEMY - 11300 WEST BROWARD BLVD. - PLANTATION, FL 33325	59-3366790		169,937.	0.			CHILDCARE
ARTEC ACADEMY CORP. 772 EAST HALLANDALE BEACH BLVD. HALLANDALE, FL 33009	45-4776249		124,997.	0.			CHILDCARE
ARTEC ACADEMY PRESCHOOL, LLC 750 EAST HALLANDALE BEACH BLVD. HALLANDALE, FL 33009	82-2588317		94,783.	0.			CHILDCARE
ATLANTIC MONTESSORI ACADEMY 2550 SOUTH FLAMINGO ROAD DAVIE, FL 33325	47-3488453		283,126.	0.			CHILDCARE
AVRAHAM BARASH DBA CHABAD OUTREACH CENTER OF EMERALD HILLS - 3250 STIRLING ROAD - HOLLYWOOD, FL 33021	20-0505441		141,493.	0.			CHILDCARE
B'NAI AVIV, INC. DBA B'NAI AVIV EARLY CHILDHOOD EDUCATION - 1410 INDIAN TRACE - WESTON, FL 33326	65-0096470		128,044.	0.			CHILDCARE
BABY BOOMERS INTERNATIONAL PRESCHOOL DBA BB INTERNATIONAL - 1735 EAST ATLANTIC BLVD. - POMPAHO BEACH, FL 33060	26-1863765		63,984.	0.			CHILDCARE
BABY'S CASTLE 14400 NE 6TH AVE NORTH MIAMI, FL 33161	20-0644327		8,511.	0.			CHILDCARE
BABYVILLE PRESCHOOL LEARNING CENTER II - 5811 W COMMERCIAL BLVD. - TAMARAC, FL 33319	84-4629590		186,588.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BABYVILLE PRESCHOOL LEARNING CENTER, LLC. - 5811 W COMMERCIAL BLVD. - TAMARAC, FL 33319	81-5380814		203,862.	0.			CHILDCARE
BALDEO ENTERPRISES, INC. DBA HALLANDALE ACADEMY - 15 NW 5TH AVE - HALLANDALE, FL 33009	65-0653626		294,518.	0.			CHILDCARE
BALDWIN ACADEMY EAST, INC. DBA BALDWIN ACADEMY II - 2540 NW 21ST STREET - FORT LAUDERDALE, FL 33311	65-0703860		369,621.	0.			CHILDCARE
BALDWIN ACADEMY EAST, INC. DBA BALDWIN ACADEMY III - 1161 SW 30TH AVE. - FORT LAUDERDALE, FL 33312	65-0703860		236,381.	0.			CHILDCARE
BATIA DAYAN ENTERPRISES DBA LEARN AND SMILE PRESCHOOL - 4233 GRIFFIN ROAD - FORT LAUDERDALE, FL 33314	56-2588777		382,851.	0.			CHILDCARE
BEACHSIDE MONTESSORI SCHOOL, INC. 1512 E ATLANTIC BLVD. POMPANO BEACH, FL 33060	47-1619784		70,001.	0.			CHILDCARE
BEACON HILL CENTER, INC. DBA BEACON HILL PREPARATORY SCHOOL - 18001 NW 22ND AVE - MIAMI GARDENS, FL 33056	59-0898209		60,952.	0.			CHILDCARE
BEACON HILL SCHOOL, INC. 7600 DAVIE ROAD EXTENSION HOLLYWOOD, FL 33024	59-1691679		238,989.	0.			CHILDCARE
BEE CREATIVE LIBRARY 4009 WEST HALLANDALE BEACH BLVD. WEST PARK, FL 33023	46-1273014		228,521.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BENJAMIN ACADEMY, INC. 5812 TAFT STREET HOLLYWOOD, FL 33021	45-4487561		234,936.	0.			CHILDCARE
BETHEL WORSHIP CENTER OF FORT LAUDERDALE, INC. DBA BETHEL - 6060 KIMBERLY BLVD. - NORTH LAUDERDALE, FL 33068	59-2559875		81,675.	0.			CHILDCARE
BETHLEHEM PRESCHOOL, INC. 6045 KIMBERLY BLVD. NORTH LAUDERDALE, FL 33068	20-3224393		522,906.	0.			CHILDCARE
BEVERLY T ANGELOTTI DBA CREATIVE BEGINNINGS OF HOLLYWOOD - 2919 VAN BUREN STREET - HOLLYWOOD, FL 33020	65-0351066		249,168.	0.			CHILDCARE
BIG BLUE MARBLE, LLC. 145 EAST MAGNOLIA AVE. SUITE 208 AUBURN, AL 36830	30-0999742		497,268.	0.			CHILDCARE
BOATWRIGHT FAMILY DAYCARE CENTER, INC. - 1431 NW 31ST AVE. SUITE 6-11 - FORT LAUDERDALE, FL 33312	65-1086465		317,544.	0.			CHILDCARE
BRIGHT BEGINNINGS PRESCHOOL, INC 1955 EAST OAKLAND PARK BLVD. OAKLAND PARK, FL 33306	61-1929931		131,843.	0.			CHILDCARE
BRIGHT HORIZONS CAPITAL CORP DBA J.M. FAMILY CENTER - 640 JIM MORAN BLVD - DEERFIELD BEACH, FL 33442	80-0188248		64,579.	0.			CHILDCARE
BRIGHT HORIZONS CHILDREN'S CENTERS, LLC - 2 WELLS AVE - NEWTON, MA 02459	80-0188248		79,728.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

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BRIGHT HORIZONS CHILDRENS CENTERS LLC DBA DISCOVERY PRESCHOO - 5601 REGENCY LAKES BLVD. - COCONUT CREEK, FL 33073	04-2949680		187,719.	0.			CHILDCARE
BRIGHT HORIZONS CHILDRENS CENTERS LLC DBA J.M. FAMILY CENTER - 640 JIM MORAN BLVD - DEERFIELD BEACH, FL 33442	04-2949680		31,492.	0.			CHILDCARE
BRIGHT KIDS BILINGUAL PRESCHOOL 3801 NORTH UNIVERSITY DRIVE SUITE 4 SUNRISE, FL 33351	47-2203545		330,122.	0.			CHILDCARE
BRIGHT MINDS INTERNATIONAL, LLC DBA BRIGHT MINDS INTERNATIONAL - 7150 WEST MCNAB ROAD - TAMARAC, FL 33321	26-2634397		245,949.	0.			CHILDCARE
BRIGHT MINDS LLC DBA BRIGHT MINDS ACADEMY - 2000 NE 39TH STREET - LIGHTHOUSE POINT, FL 33064	35-2728401		10,953.	0.			CHILDCARE
BROWARD CHILDREN'S CENTER, INC. 200 SE 19TH AVE. POMPANO BEACH, FL 33060	59-1378244		20,044.	0.			CHILDCARE
BROWARD CHILDREN'S CENTER, INC. 25 SE 20TH AVE. POMPANO BEACH, FL 33060	59-1378244		6,017.	0.			CHILDCARE
BROWARD SCHOOL INVESTMENT DBA OXFORD ACADEMY AT SUNRISE - 4682 NW 103RD AVE. - SUNRISE, FL 33351 BRUCKNER EDUCATION, LLC DBA PRIMROSE SCHOOL OF COOPER CITY - 8447 SHERIDAN STREET - COOPER CITY, FL 33024	26-4531386		343,161.	0.			CHILDCARE
	82-2073064		184,734.	0.			CHILDCARE

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Part III Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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BUILDING KNOWLEDGE LLC DBA HARVARD ACADEMY, LLC - 8955 NW 50TH ST. - SUNRISE, FL 33351	82-2708949		273,982.	0.			CHILDCARE
BUILDING TOOLS LEARNING CENTER, INC. - 4121 NW 191ST STREET - MIAMI GARDENS, FL 33055	45-4585360		5,410.	0.			CHILDCARE
BUTTONS AND BOWS ACADEMY, INC. 963 SW 71ST AVE. NORTH LAUDERDALE, FL 33068	36-4691828		212,728.	0.			CHILDCARE
BUTTONS AND BOWS PROFESSIONAL DAY CARE, INC. - 5650 STIRLING ROAD - HOLLYWOOD, FL 33021	65-0131894		497,889.	0.			CHILDCARE
CALVARY CHAPEL CHURCH ATTN: TARTIS MARTINEZ 1708 N. 60TH HOLLYWOOD, FL 33021	65-0879835		196,004.	0.			CHILDCARE
CAMM EDUCATIONAL ENTERPRISES, INC. DBA NEW RIVER CHILD CARE - 120 NW 7TH AVE - FORT LAUDERDALE, FL 33311	65-0387741		301,358.	0.			CHILDCARE
CARE & SHARE LEARNING ACADEMY, LLC. - 5336 NORTH UNIVERSITY DRIVE - LAUDERHILL, FL 33351	46-2933732		391,256.	0.			CHILDCARE
CARE AND SHARE UXBIDGE CHRISTIAN ACADEMY DBA CARE AND SHARE - 3260 NORTH ANDREWS AVE. - OAKLAND PARK, FL 33309	20-8469852		241,611.	0.			CHILDCARE
CARMEN RODRIGUEZ DBA SUNSHINE DAYCARE - 22 NE 1ST AVE - HALLANDALE, FL 33009	81-0748504		226,020.	0.			CHILDCARE

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CAROLE LEVESQUE-DUBOSE DBA BUSY BUTTERFLIES, LLC. - 1800 N. 39TH AVE - HOLLYWOOD, FL 33021	90-04222748		7,037.	0.			CHILDCARE
CAROUSEL KIDS ACADEMY, LLC. DBA SMART GENERATION ACADEMY - 4610 NW 9TH COURT - PLANTATION, FL 33317	82-0845186		469,636.	0.			CHILDCARE
CARVER RANCHES DAYCARE CENTER AND KINDERGARTEN, INC. - 2201 SW 42ND AVE - WEST PARK, FL 33023	59-1220068		232,269.	0.			CHILDCARE
CASSANDRA MCCORMICK MCCLOUD DBA MCCLOUD TEMPLE CHRISTIAN ACA - 3141 WEST ATLANTIC BLVD. - POMEANO BEACH, FL 33069	35-2456125		198,061.	0.			CHILDCARE
CASSANDRA MCCORMICK MCCLOUD DBA NEW DOMINION CHRISTIAN ACADE - 1417 SOUTH POWERLINE ROAD - POMPANO BEACH, FL 33069	85-1186968		38,076.	0.			CHILDCARE
CATHEDRAL OF PENTECOST DBA PINE ISLAND MONTESSORI - 5499 SW 82ND AVE - DAVIE, FL 33328	59-2209885		149,791.	0.			CHILDCARE
CCS INVESTMENTS OF TAMARAC, LLC DBA LITTLE CRAYONS PRESCHOOL - 5100 WEST COMMERCIAL BLVD. SUITE 1-2 - TAMARAC, FL 33319	83-0685959		137,451.	0.			CHILDCARE
CECILIA BERMUNDEZ DBA AMAZING ACHIEVERS ACADEMY LLC - 6247 COUNTY LINE ROAD - MIRAMAR, FL 33023	82-2651511		164,957.	0.			CHILDCARE
CENTRAL PRESCHOOL ACADEMY 4515 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	85-3599917		128,781.	0.			CHILDCARE

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CHABAD LUBAVITCH OF GREATER FORT LAUDERDALE DBA SHALOM PRES - 3518 NORTH OCEAN BLVD. - FORT LAUDERDALE, FL 33308	65-0581185		40,410.	0.			CHILDCARE
CHABAD OF GREATER FORT LAUDERDALE DBA THE EMERY & MIMI GREEN - 6700 NW 44TH STREET - LAUDERHILL, FL 33319	65-0984543		93,565.	0.			CHILDCARE
CHABAD OF PARKLAND PRESCHOOL OF THE ARTS - 7170 LOXAHATCHEE ROAD - PARKLAND, FL 33067	65-0946383		50,765.	0.			CHILDCARE
CHABAD SYNAGOGUE DBA THE CHAI CENTER FOR JEWISH LIFE, INC. - 5761 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	46-4126349		63,585.	0.			CHILDCARE
CHARE, INC. DBA CHILDREN'S WORLD OF MARGATE - 319 SOUTH STATE ROAD 7 - MARGATE, FL 33068	59-2196145		511,976.	0.			CHILDCARE
CHILDLIFE EARLY CHILDHOOD EDUCATION CENTER - 300 N 24TH AVE - HOLLYWOOD, FL 33020	65-0542254		219,541.	0.			CHILDCARE
CHILDREN IN THE SPIRIT CHRISTIAN SCHOOL - 1500 NW 3RD AVE - POMPAHO BEACH, FL 33060	58-2685529		48,594.	0.			CHILDCARE
CHILDREN IN THE SPIRIT, INC. DBA CHILDREN IN THE SPIRIT CHRI - 1500 NW 3RD AVE - POMPAHO BEACH, FL 33060	06-1757566		955,655.	0.			CHILDCARE
CHILDTIME CHILDCARE, INC. DBA CHILDTIME LEARNING CENTER - 8169 NORTH PINE ISLAND ROAD - TAMARAC, FL 33321	36-2616190		440,454.	0.			CHILDCARE

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CHOICES NETWORK SYSTEMS, INC. DBA CHOICES CHILDREN'S ACADEMY - 1048 FOSTER ROAD - HALLENDALE, FL 33009	65-1035130		21,151.	0.			CHILDCARE
CHRIST CHURCH PRESCHOOL DBA CHRIST CHURCH - 10021 WEST SAMPLE ROAD - CORAL SPRINGS, FL 33065	59-1381047		120,226.	0.			CHILDCARE
CHRISTOPHER, BRITTANY DBA BEE CREATIVE LEARNING CENTER, LLC - 510 LONG ISLAND AVE. - FORT LAUDERDALE, FL 33312	84-2916611		34,678.	0.			CHILDCARE
CITY OF HALLANDALE BEACH 400 S. FEDERAL HIGHWAY HALLANDALE BEACH, FL 33009	59-6000333		104,569.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT FAIRW - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025-4897	59-6019762		111,326.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SILVE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		128,643.	0.			CHILDCARE
CITY OF MIRAMAR DBA MIRAMAR EARLY CHILDHOOD PROGRAM AT SUNSE - 2300 CIVIC CENTER PLACE - MIRAMAR, FL 33025	59-6019762		102,445.	0.			CHILDCARE
CITY OF OAKLAND PARK 3650 NE 12TH AVE OAKLAND PARK, FL 33334	59-6000391		50,283.	0.			CHILDCARE
CITY OF PEMBROKE PINES 601 CITY CENTER WAY PEMBROKE PINES, FL 33025	59-0908106		333,249.	0.			CHILDCARE

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CITY OF PEMBROKE PINES 1600 SW 184TH AVE PEMBROKE PINES, FL 33029	59-0908106		250,647.	0.			CHILDCARE
CITY OF WILTON MANORS DBA WILTON MANORS AFTER SCHOOL BASH - 2020 WILTON DRIVE - WILTON MANORS, FL 33305	59-6002386		26,188.	0.			CHILDCARE
CLEVER KIDS LEARN PLAY LODGE, LLC 1400 NW 3RD AVE POMPANO BEACH, FL 33060	83-2866056		42,589.	0.			CHILDCARE
CLEVER OAKS MONTESSORI SCHOOL 8250 PETERS ROAD PLANTATION, FL 33324	82-4882393		121,631.	0.			CHILDCARE
COCONUT CREEK ACADEMY 4931 COCONUT CREEK PARKWAY COCONUT CREEK, FL 33063	30-0536875		231,153.	0.			CHILDCARE
COCONUT CREEK EDUCATIONAL CENTERS, DBA ALPHABETLAND MARGATE - 2851 NORTH STATE ROAD 7 - MARGATE, FL 33063	65-0305155		136,237.	0.			CHILDCARE
COCONUT CREEK SCHOOLS, LLC DBA KIA SCHOOL OF COCONUT CREEK - 6310 N STATE ROAD 7 - COCONUT CREEK, FL 33073	81-2381105		191,828.	0.			CHILDCARE
COMMUNITY BIBLE CHURCH OF DANIA BEACH, INC. DBA THE ACADEMY - 4650 SW 30TH AVE. - FORT LAUDERDALE, FL 33312	65-1131101		78,492.	0.			CHILDCARE
COMMUNITY CHURCH IN PLANTATION, INC. DBA PLANTATION COMMUNIT - 6501 WEST BROWARD BLVD. - PLANTATION, FL 33317	59-1897679		108,392.	0.			CHILDCARE

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COMMUNITY CHURCH OF GOD OF FORT LAUDERDALE - 1300 NW 19TH COURT - FORT LAUDERDALE, FL 33311	65-0119470		147,157.	0.			CHILDCARE
COMMUNITY DEVELOPMENT IMAGINATION STATION, INC. DBA FANTASY - 6460 WEST ATLANTIC BLVD. - MARGATE, FL 33063	20-5827554		423,695.	0.			CHILDCARE
CONTEER'S LEARNING CENTER, LLC. 411 EAST COMMERCIAL BLVD. OAKLAND PARK, FL 33334	46-2273227		77,501.	0.			CHILDCARE
CONGREGATION LEVI YITZCHOK LUBAVITCH INC. DBA CHAI TOTS PRES - 1295 E. HALLANDALE BEACH BLVD. - HALLANDALE, FL 33009	59-2796353		165,955.	0.			CHILDCARE
CORAL BAPTIST CHURCH DBA GLADES CHRISTIAN ACADEMY PRESCHOOL - 410 LAKEVIEW DRIVE - CORAL SPRINGS, FL 33071	59-2441363		196,537.	0.			CHILDCARE
CORAL RIDGE CHRISTIAN ACADEMY, INC. - 1901 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33071	82-1039054		211,065.	0.			CHILDCARE
CORAL SPRINGS CHILDCARE PARTNERS LLC DBA THE LEARNING EXPERI - 4161 TURTLE CREEK DRIVE - CORAL SPRINGS, FL 33067	27-3495871		432,635.	0.			CHILDCARE
CORAL SPRINGS COMMUNITY CHURCH AND DAY SCHOOL - 3266 NW 99TH WAY - CORAL SPRINGS, FL 33065	59-2582877		60,919.	0.			CHILDCARE
CORAL SPRINGS HEBREW CONGREGATION DBA TEMPLE BETH ORR - 2151 RIVERSIDE DRIVE - CORAL SPRINGS, FL 33071	59-1648723		223,443.	0.			CHILDCARE

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CORAL SPRINGS PRESCHOOL, LLC 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	82-4026362		612,281.	0.			CHILDCARE
CORE LEARNING CENTER, INC. 6523 TAFT STREET HOLLYWOOD, FL 33024	81-0894325		113,951.	0.			CHILDCARE
CORNERSTONE PRESCHOOL, LLC. 153 NW 12TH STREET POMPANO BEACH, FL 33060	45-5605293		419,887.	0.			CHILDCARE
CRAFT LEARNING CENTER LLC 4000 NORTH STATE ROAD 7 # 106 LAUDERDALE LAKES, FL 33319	84-2713511		22,135.	0.			CHILDCARE
CREATIVE SPROUTS, INC. DBA CORAL SPRINGS MONTESSORI SCHOOL - 10154 WEST SAMPLE ROAD - CORAL SPRINGS, FL 33065	47-3034174		122,055.	0.			CHILDCARE
CUTTING, ASHLEY DBA WEST PARK EARLY LEARNING CENTER, LLC. - 801 EAST OAKLAND PARK BLVD. - OAKLAND PARK, FL 33334	82-3334103		83,089.	0.			CHILDCARE
CYNTHIA AND JU-NICA'S PRE-SCHOOL, INC. - 1081 NW 24TH AVE - POMPANO BEACH, FL 33069	65-0774465		98,295.	0.			CHILDCARE
CYNTHIA HURKES DBA CINDY'S LOVABLE DAY CARE & LEARNING CENTE - 4730 NW 20TH STREET - LAUDERHILL, FL 33313	01-0588930		6,277.	0.			CHILDCARE
DANIA 6 INVESTMENT DBA CREATIVE MINDS ACADEMY - 9168 WILES RD - CORAL SPRINGS, FL 33067	82-3221176		137,236.	0.			CHILDCARE

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DART EDUCATION, LLC DBA THE GODDARD SCHOOL OF PARKLAND - 7827 NORTH UNIVERSITY DRIVE - PARKLAND, FL 33067	84-5004048		210,019.	0.			CHILDCARE
DAVIE ACADEMY, INC. 3337 NORTH UNIVERSITY DRIVE HOLLYWOOD, FL 33024	86-3240780		173,738.	0.			CHILDCARE
DAVIE CHRISTIAN ACADEMY, INC. 6590 SW 39TH STREET DAVIE, FL 33314	06-1674794		93,712.	0.			CHILDCARE
DAWN TO DUSK, INC. DBA GET SMART PRESCHOOL - 4221 WEST HILLSBORO BLVD. - COCONUT CREEK, FL 33073	65-0321227		78,665.	0.			CHILDCARE
DAYSIE MORDAN DBA ROSALPHANIE CHILD CARE 1, INC. - 2570 NW 139TH STREET - OPA-LOCKA, FL 33054	84-1939508		19,789.	0.			CHILDCARE
DCALZADILLA ENTERPRISES, INC. DBA BUILDING BLOCKS LEARNING - 4800 W. HILLSBORO BLVD. # A4 - COCONUT CREEK, FL 33073	81-2357806		159,854.	0.			CHILDCARE
DEBART ENTERPRISE, LLC DBA KINDER CLUES ACADEMY - 1180 WEST STATE ROAD 84 - DAVIE, FL 33325	81-4845973		124,847.	0.			CHILDCARE
DELMAR MULTI-CULTURAL ARTS ACADEMY DBA DELMAR ARTS ACADEMY - 1400 NORTH FEDERAL HIGHWAY - FORT LAUDERDALE, FL 33304	27-4548961		136,370.	0.			CHILDCARE
DENISE PRICE DBA LOVE TO LEARN ACADEMY INC. - 2051 NW 27TH LANE - FORT LAUDERDALE, FL 33311	82-3087745		105,723.	0.			CHILDCARE

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DILLARD PARK DAY CARE CENTER DBA DILLARD PARK 5 STAR ACD - 2333-37 NW 13TH COURT - FORT LAUDERDALE, FL 33311	65-0000140		294,680.	0.			CHILDCARE
DLAEN, LLC DBA LEARNING FIRST ACADEMY - 3643 ESTATE OAK CIRCLE - FORT LAUDERDALE, FL 33312	85-2777374		378,005.	0.			CHILDCARE
DONNA BURKE DBA KIDS IN MOTION INC. - 11246 WILES RD. - CORAL SPRINGS, FL 33076	65-0226349		401,519.	0.			CHILDCARE
DWAYNE LEWIS DBA ADONAI EXCEL CHILDCARE - 3226 W. BUENA VISTA DRIVE - MARGATE, FL 33063	27-4624988		77,696.	0.			CHILDCARE
E.L.I.T.A., INC. DBA EARLY LEARNING IS THE ANSWER SCHOOL - 117 SW 1TH STREET - HALLENDALE BEACH, FL 33009	20-2289013		183,636.	0.			CHILDCARE
EARLY LEARNING ACADEMY OF DAVIE, INC. - 7747 DAVIE ROAD EXTENSION - DAVIE, FL 33024	45-3192953		337,694.	0.			CHILDCARE
EARLY LEARNING ACADEMY OF PEMBROKE PINES, INC. - 11284 PINES BLVD., BAY 308 - PEMBROKE PINES, FL 33026	27-0159412		391,070.	0.			CHILDCARE
ECOKIDS, LLC. 10387 ROYAL PALM BLVD. CORAL SPRINGS, FL 33065	46-4118761		216,799.	0.			CHILDCARE
EDUCATIONAL WORLD LEARNING CENTER, INC. - 16470 NW 59TH AVE. - MIAMI LAKES, FL 33014	26-1999813		11,947.	0.			CHILDCARE

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EDUCATION FIRST, INC. DBA FIRST STEPS INTERNATIONAL ACADEMY - 2803 EXECUTIVE PARK DRIVE - WESTON, FL 33331	94-3350801		263,276.	0.			CHILDCARE
EDUCATION FIRST, INC. DBA PINES WEST ACADEMY - 17191 PINES BLVD - PEMBROKE PINES, FL 33027	94-3350801		191,011.	0.			CHILDCARE
EDUCATIONAL HORIZON AMV LLC DBA FOOTPRINTS PRESCHOOL - 2000 NE 39TH STREET - LIGHTHOUSE POINT, FL 33064	47-1658457		54,656.	0.			CHILDCARE
EEMAC, INC. DBA NOB HILL ACADEMY 6763 STIRLING ROAD DAVIE, FL 33314	27-0050066		724,010.	0.			CHILDCARE
EEMAC, INC. DBA NOB HILL ACADEMY II - 12213 PEMBROKE ROAD - PEMBROKE PINES, FL 33025	65-1000541		599,369.	0.			CHILDCARE
EEMMAC, INC. DBA NOB HILL ACADEMY 10125 SUNSET STRIP SUNRISE, FL 33322	26-1543919		435,465.	0.			CHILDCARE
EH & ASSOCIATES, INC. DBA JUST FOR KIDS DAYCARE & PRESCHOOL - 5608 TAFT STREET - HOLLYWOOD, FL 33021	65-0702888		181,243.	0.			CHILDCARE
ELAINE BAYNARD DBA BAYNARD FAMILY CHILD CARE, INC. - 601 NW 33RD AVE - FORT LAUDERDALE, FL 33311	65-0957499		95,548.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF HOLLY - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2274286		402,676.	0.			CHILDCARE

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ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF MARGAT - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2275539		735,231.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF PLANTA - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2282815		673,393.	0.			CHILDCARE
ELC BROWARD HOLDINGS LLC DBA EARLY LEARNING CENTER OF SUNRIS - 4401 NORTH HILLS DRIVE - HOLLYWOOD, FL 33021	47-2283045		596,172.	0.			CHILDCARE
ENRIQUE SOBRINO DBA MIGHTY CHILDREN EDUCATION, LLC. - 1677 SPARROW LANE - WESTON, FL 33327	82-1058571		85,198.	0.			CHILDCARE
EPWORTH UNITED METHODIST PRESCHOOL 7651 JOHNSON STREET HOLLYWOOD, FL 33024	59-1161138		225,719.	0.			CHILDCARE
ERIKA KREVA DBA MONARCH MONTESSORI ACADEMY, LLC - 2624 MIDDLE RIVER DRIVE - FORT LAUDERDALE, FL 33306	85-3249924		14,356.	0.			CHILDCARE
ES CREATIVE II OPCO LLC DBA CREATIVE CHILD LEARNING CENTERII - 9675 WESTVIEW DRIVE - CORAL SPRINGS, FL 33076	47-5115340		437,977.	0.			CHILDCARE
ES CREATIVE OPCO II, LLC DBA CREATIVE CHILD LEARNING CENTER - 150 WESTON ROAD - SUNRISE, FL 33326	47-5115340		314,579.	0.			CHILDCARE
ES CREATIVE OPCO, LLC DBA CREATIVE CHILD LEARNING CENTER III - 1305 SW 101ST ROAD - DAVIE, FL 33324	47-4852634		495,844.	0.			CHILDCARE

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EVELING HOLMES 38 MIAMI GARDENS ROAD WEST PARK, FL 33023	94-3450586		13,956.	0.			CHILDCARE
EXCEL KIDS ACADEMY, INC. 17700 NW 27TH AVE MIAMI GARDENS, FL 33056	20-5558430		40,873.	0.			CHILDCARE
EXPANSION CHURCH CORP. DBA NEW GENERATION EARLY LEARNING - 214 W. HALLANDALE BEACH BLVD. - HALLANDALE, FL 33009	20-4062063		118,611.	0.			CHILDCARE
EXPLORING MINDS LEARNING CENTER AT TURTLE RUN INC - 6301 W SAMPLE ROAD - CORAL SPRINGS, FL 33067	26-4457932		296,865.	0.			CHILDCARE
EXPRESSIONS OF LOVE ACADEMY OF EXCELLEN - 3400 NE 1ST AVE - POMPANO BEACH, FL 33064	46-5594612		308,273.	0.			CHILDCARE
FAMILY CENTER INTERNATIONAL CHILDCARE, LLC. - 960 SW 81ST TERR. - NORTH LAUDERDALE, FL 33068	82-3439435		461,729.	0.			CHILDCARE
FAMILY STYLE LEARNING CENTER 640 SW 27TH AVENUE FORT LAUDERDALE, FL 33312	26-3171014		757,413.	0.			CHILDCARE
FAULKNER, CHARMAINE 2331 NW 63 AVENUE SUNRISE, FL 33313	02-5704041		14,161.	0.			CHILDCARE
FIDELIS ANGELS NETWORK, INC. DBA EMERALD HILLS SCHOOL - 3270 STIRLING ROAD - HOLLYWOOD, FL 33021	45-5354878		186,614.	0.			CHILDCARE

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FIDELIS VERITAS, LLC. DBA FIDELIS ACADEMY & PRESCHOOL - 1999 NW 9TH AVE. - FORT LAUDERDALE, FL 33311	47-2173678		64,323.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF FT LAUDERDALE - 301 E BROWARD BLVD. - FORT LAUDERDALE, FL 33301	59-0751914		128,597.	0.			CHILDCARE
FIRST BAPTIST CHURCH OF SOUTHWEST BROWARD, INC. DBA FIRST - 2700 NORTH PALM AVE. - COOPER CITY, FL 33026	59-1618514		34,699.	0.			CHILDCARE
FIRST BAPTIST PRESCHOOL LEARNING CENTER - 138 NE 1ST STREET - POMPANO BEACH, FL 33060	59-0865948		180,203.	0.			CHILDCARE
FIRST CHRISTIAN PRESCH OF WILTON MANORS - 2733 NE 14 AVENUE - WILTON MANORS, FL 33334	47-2716584		84,559.	0.			CHILDCARE
FIRST CHURCH OF THE OPEN BIBLE DBA OPEN BIBLE PRE-SCHOOL 1 - 4767 NW 24TH COURT - LAUDERDALE LAKES, FL 33313	65-0126325		170,966.	0.			CHILDCARE
FIRST CLASS KIDS ACADEMY DBA LEARNING LAND - 1465 S. CYPRESS ROAD - POMPANO BEACH, FL 33060	27-2350876		75,206.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH DBA HAPPYLAND DAY SCHOOL - 401 SE 15TH AVE - FORT LAUDERDALE, FL 33301	59-0725544		169,050.	0.			CHILDCARE
FIRST PRESBYTERIAN CHURCH OF HOLLYWOOD DBA HOLLYWOOD LEARNIN - 3329 WILSON STREET - HOLLYWOOD, FL 33021	59-0624392		77,507.	0.			CHILDCARE

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FIRST PRESBYTERIAN CHURCH OF POMPANO BEACH, INC. DBA IMAGIN. - 2331 NE 26TH AVE. - POMPANO BEACH, FL 33062	59-0909674		101,535.	0.			CHILDCARE
FIRST PRESBYTERIAN LEARNING CENTER 1600 HOLLYWOOD BOULEVARD HOLLYWOOD, FL 33020	59-0624392		274,646.	0.			CHILDCARE
FIRST UNITED METHODIST CHURCH OF FORT LAUDERDALE - 101 SE 3RD AVE - FORT LAUDERDALE, FL 33301	59-1577754		321,765.	0.			CHILDCARE
FIRST UNITED METHODIST CHURCH PRSCH-8650 - 8650 W SAMPLE ROAD - CORAL SPRINGS, FL 33065	59-1509907		305,214.	0.			CHILDCARE
FLORA W GREEN FAMILY CHILD CARE 4404 NW 202 STREET MIAMI GARDENS, FL 33055	61-1703876		10,264.	0.			CHILDCARE
FLORIDA CHILDCARE GROUP LLC DBA PRECIOUS YEARS CHRISTIAN - 11400 MIRAMAR PARKWAY - MIRAMAR, FL 33025	45-0582741		289,803.	0.			CHILDCARE
FLORIDA CONFERENCE ASSOCIATION OF SEVENTH DAY ADVENTISTS - 18900 NW 32 AVE - MIAMI GARDENS, FL 33056	59-1768621		7,305.	0.			CHILDCARE
FOBBS, RASHUNDA 911 SW 31ST AVENUE FORT LAUDERDALE, FL 33312	59-0108060		58,950.	0.			CHILDCARE
FOR KIDS ONLY ACADEMY, INC. 4895 SOUTH STATE RD. 7 DAVIE, FL 33314	65-1145036		314,522.	0.			CHILDCARE

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FOREVER KIDS ACADEMY 101 GRAND PALMS DRIVE PEMBROKE PINES, FL 33027	27-2775649		79,101.	0.			CHILDCARE
FORT LAUDERDALE PREPARATORY SCHOOL, INC. - 3275 W OAKLAND PARK BLVD. - FORT LAUDERDALE, FL 33311	59-2728364		59,565.	0.			CHILDCARE
FT LAUDERDALE ACADEMY LLC DBA MICHELLE'S INTERNATIONAL LEARN - 1800 CATHEDRAL DRIVE - MARGATE, FL 33063	87-3733761		29,518.	0.			CHILDCARE
FUTURE GENERATION LEARNING CENTER 8523 PINES BLVD. PEMBROKE PINES, FL 33024	27-1370280		411,865.	0.			CHILDCARE
FUTURE KIDS AT MIAMI LAKES CORP 18600 NW 87TH AVE #111 HIALEAH, FL 33015	83-3406284		29,445.	0.			CHILDCARE
FUTURE KIDS AT SUNRISE CORP 10651 W. OAKLAND PARK BLVD. SUNRISE, FL 33351	85-2633763		479,077.	0.			CHILDCARE
FUVIS LEARNING CENTER, INC 110 NE 51ST STREET OAKLAND PARK, FL 33334	39-2071376		9,649.	0.			CHILDCARE
GALAXY FINANCE CORP. DBA ANDOVER ACADEMY - 8501 CLEARY BLVD. - PLANTATION, FL 33324	65-0296359		177,259.	0.			CHILDCARE
GARDEN OF THE LIGHT ACADEMY, INC. 1171 NE 149TH STREET MIAMI, FL 33161	65-1142863		15,939.	0.			CHILDCARE

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GATEWAY CHURCH, INC. DBA GATEWAY CHRISTIAN ACADEMY - 2130 NW 26TH STREET - FORT LAUDERDALE, FL 33311	59-2508633		188,076.	0.			CHILDCARE
GAY-MORE CLEANERS, INC. DBA CHILDREN'S VILLAGE - 1330 NE 4TH AVE - FORT LAUDERDALE, FL 33304	59-2239311		132,837.	0.			CHILDCARE
GENTLE HUGZ PRESCHOOL AND CC, LLC 2861 NW 9TH STREET POMPANO BEACH, FL 33069	46-3030357		341,119.	0.			CHILDCARE
GERMAN-AMERICAN SCHOOL OF FT. LAUDERDALE - 4200 N 65TH AVE - DAVIE, FL 33024	20-4282473		71,757.	0.			CHILDCARE
GEROLLE NOEL DBA BRIGHT ANGELS ACADEMY PRESCHOOL LLC - 4007 SW 19TH STREET - WEST PARK, FL 33023	83-4312178		61,661.	0.			CHILDCARE
GET SMART PRESCHOOL, LLC. 4441 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	87-1732237		236,244.	0.			CHILDCARE
GETHESEMANE MISSIONARY BAPTIST CHURCH DBA GETHESEMANE CHILD - 5201 SW 18TH STREET - WEST PARK, FL 33023	80-0667758		112,443.	0.			CHILDCARE
GHADA BAHAWAN DBA BELLA B. MONTESORI SCHOOL - 5760 SHERIDAN STREET - HOLLYWOOD, FL 33021	85-3023375		63,008.	0.			CHILDCARE
GHM LEARNING OF MIRAMAR, LLC. DBA THE LEARNING EXPERIENCE OF - 12280 MIRAMAR BLVD., SUITE 5 - MIRAMAR, FL 33025	85-0772665		278,123.	0.			CHILDCARE

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GIANT STEPS ACADEMY 1050 NW 18TH DRIVE POMPAHO BEACH, FL 33069	20-5196615		308,150.	0.			CHILDCARE
GLADYS COOPER DBA COOPER'S FAMILY DAYCARE - 4660 LONG KEY LANE - COCONUT CREEK, FL 33073	87-0792705		5,156.	0.			CHILDCARE
GLOBAL AXIS 1912 INC DBA PANDA LITTLE ACADEMY - 3900 SW 40 AVENUE - WEST PARK, FL 33023	47-2783347		324,083.	0.			CHILDCARE
GLOBAL LEARNERS ACADEMY 6 SW 5TH AVE DANIA BEACH, FL 33004	82-5069746		367,385.	0.			CHILDCARE
GLORIA DEI LUTHERAN CHURCH, INC. 7601 SW 39TH STREET DAVIE, FL 33328	59-6534872		56,387.	0.			CHILDCARE
GM LEARNING CENTERS LLC DBA PACESETTER ACADEMY - 1894 NW 72ND WAY - HOLLYWOOD, FL 33024	83-0863153		396,647.	0.			CHILDCARE
GMBG COMPANY LLC DBA AMERICAN EAGLE ACADEMY II - 3601 W. COMMERCIAL BLVD. SUITE 39 - NORTH LAUDERDALE, FL 33309	82-4875486		432,308.	0.			CHILDCARE
GOD'S LITTLE LAMBS, INC. 2351 NW 26TH STREET OAKLAND PARK, FL 33311	65-0948619		333,429.	0.			CHILDCARE
GOLD SEAL CHILD CARE MANAGEMENT DBA THE TODDLER CLUB - 3285 N. STATE RD 7 - MARGATE, FL 33063	81-0854013		597,237.	0.			CHILDCARE

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GOODNAME CHILDCARE D/B/A A CHILDREN'S CAROUSEL - 1051 SHOTGUN ROAD - WESTON, FL 33326	81-2668589		172,528.	0.			CHILDCARE
GRAC, INC. DBA YOUNG MINDS LEARNING CENTER OF COCONUT CREEK - 6530 N. STATE ROAD7 - COCONUT CREEK, FL 33073	35-2280328		382,644.	0.			CHILDCARE
GRACE BAPTIST CHURCH OF DEERFIELD BEACH, INC. DBA HIGHLANDS - 501 NE 48TH ST. - POMPANO BEACH, FL 33064	59-1108796		208,920.	0.			CHILDCARE
GRACIAS A DIOS INC DBA CRAYONS CHRISTIAN SCHOOL - 11406 STATE ROAD 84 - DAVIE, FL 33325	20-8182132		521,659.	0.			CHILDCARE
GRANT, PHYLLIS DBA JD'S CHILD CARE, INC. - 7450 NW 42 STREET - LAUDERHILL, FL 33319	105-52-4981		38,127.	0.			CHILDCARE
GRAVEN INTERNATIONAL GROUP INC DBA TINY PLANET - 16098 W STATE ROAD 84 - WESTON, FL 33326	47-2448052		284,915.	0.			CHILDCARE
GREATER BROWARD JEWISH CENTER INC. DBA TEMPLE BETH TORAH - 5700 NW 94TH AVE. - TAMARAC, FL 33321	59-1405955		95,016.	0.			CHILDCARE
GREATER HORIZONS ACADEMY 5750 OAKLAND PARK BLVD LAUDERHILL, FL 33313	81-4657092		369,001.	0.			CHILDCARE
GREEN CHILDREN'S HOUSE FOUNDATION INC - 307 NE 1 STREET - POMPANO BEACH, FL 33060	27-0580207		111,120.	0.			CHILDCARE

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GREEN STARS INC 4021 PETERS ROAD PLANTATION, FL 33317	46-5255636		163,067.	0.			CHILDCARE
GREENWOOD, SADIA 4900 NW 17TH STREET LAUDERHILL, FL 33313	65-1031543		48,670.	0.			CHILDCARE
GUYTON, TAMMIE 650 SW 28 TERRACE FORT LAUDERDALE, FL 33312	26-4990054		42,337.	0.			CHILDCARE
GYAN D.H., LLC DBA A KIDS WORLD ACADEMY - 3750 NE 3RD AVE - DEERFIELD BEACH, FL 33064	74-3259605		236,860.	0.			CHILDCARE
HALLANDALE HOUSE OF LEARNING 124 NE 1ST AVENUE HALLANDALE, FL 33009	27-0382498		272,227.	0.			CHILDCARE
HAPPY FEET LEARNING ACADEMY, INC. 3301 NW 5TH TERR POMPANO BEACH, FL 33064	81-3932934		228,470.	0.			CHILDCARE
HARRIETT HOLMES LARGE FAMILY CHILD CARE, INC. - 3510 NW 178TH STREET - MIAMI GARDENS, FL 33056	20-5916351		6,950.	0.			CHILDCARE
HARRIS, JUDITH 650 NW 23RD TERRACE POMPANO BEACH, FL 33069	27-1674448		37,509.	0.			CHILDCARE
HAVEN OF MAJOR EXPECTATIONS PRESCHOOL INC DBA HOME PRESCHOOL - 6250 SW 8TH PL. - NORTH LAUDERDALE, FL 33068	83-2126152		117,412.	0.			CHILDCARE

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HEAD START LEARNING CENTER LLC DBA GRACE CHRISTIAN PRESCH - 200 S STATE ROAD 7 - MARGATE, FL 33068	81-0921263		546,904.	0.			CHILDCARE
HEAD START PRESCHOOL 5A 8001 KIMBERLY BLVD. NORTH LAUDERDALE, FL 33068	82-4725486		203,180.	0.			CHILDCARE
HEADSTART PRESCHOOL II 8070 WEST MCNAB ROAD NORTH LAUDERDALE, FL 33068	27-1337809		787,831.	0.			CHILDCARE
HEBREW ACADEMY COMMUNITY SCHOOL 1500 N. STATE ROAD 7 MARGATE, FL 33063	65-1026989		121,216.	0.			CHILDCARE
HI FIVE ACADEMY 5955 S. UNIVERSITY DRIVE DAVIE, FL 33328	47-4262924		245,307.	0.			CHILDCARE
HI TECH KIDZ KOLLEGE 560 E. MCNAB ROAD POMPANO BEACH, FL 33060	59-3815042		452,918.	0.			CHILDCARE
HISPANIC UNITY OF FLORIDA DBA UNITY 4 KIDS - 5840 JOHNSON STREET - HOLLYWOOD, FL 33021	59-2230272		20,256.	0.			CHILDCARE
HKBH PRESCHOOLS, LLC DBA SOARING EAGLES ACADEMY - 721 NE 177TH ST - MIAMI, FL 33162	84-2675068		576,359.	0.			CHILDCARE
HOLLYWOOD HILLS UNITED METHODIST PRESCH - 400 N. 35TH AVENUE - HOLLYWOOD, FL 33021	59-0945942		173,306.	0.			CHILDCARE

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HOLLYWOOD PLAYGROUP DBA THE NURTURY - 3201 GRIFFIN ROAD - FORT LAUDERDALE, FL 33312	82-4090613		118,621.	0.			CHILDCARE
HOME AWAY FROM HOME PEMBROKE PINES, LLC - 713 WATERWAY DRIVE - NORTH PALM BEACH, FL 33408	85-0489875		230,189.	0.			CHILDCARE
HURKES, CYNTHIA DBA CYNTHIA'S LOVEABLE DAY CARE - 4730 NW 20TH ST - LAUDERHILL, FL 33313	266-37-4927		28,493.	0.			CHILDCARE
I PLANET ACADEMY 10601 WILES ROAD CORAL SPRINGS, FL 33076	27-3533318		156,874.	0.			CHILDCARE
IDES'S LEARNING CENTER DBA WEE ONES OF HOLLYWOOD - 189 MORNINGSIDE DRIVE - MIAMI SPRINGS, FL 33166	20-0240157		804,872.	0.			CHILDCARE
IMAGINE AT BROWARD INC DBA IMAGINE SCHOOL AT BROWARD - 9001 WESTVIEW DRIVE - CORAL SPRINGS, FL 33067	27-2883364		192,105.	0.			CHILDCARE
IMAGINE CHARTER SCHOOL AT WESTON 2500 GLADES CIRCLE WESTON, FL 33327	65-1125969		149,659.	0.			CHILDCARE
IMK CHILDREN SERVICES INC 602 ANDERSON CIRCLE DEERFIELD BEACH, FL 33441	36-4819823		137,944.	0.			CHILDCARE
IN HIS HANDS FAMILY LEARNING CENTER INC - 1160 NW 41ST TERRACE - LAUDERHILL, FL 33313	81-0650164		105,316.	0.			CHILDCARE

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INSIGHT GB INC. DBA KID CADODDLES ACADEMY - 4947 SHERIDAN STREET - HOLLYWOOD, FL 33021	30-0809179		470,703.	0.			CHILDCARE
ISHA PRESCHOOL LLC DBA THE LITTLE SEEDS PRESCHOOL - 5135 S. UNIVERSITY DRIVE - DAVIE, FL 33328	83-0612852		112,842.	0.			CHILDCARE
ISLAMIC FOUNDATION OF SOUTH FLORIDA - 5455 NW 108TH AVENUE - SUNRISE, FL 33351	35-0522362		69,386.	0.			CHILDCARE
ISMAIL & FAOSAT DANIA DBA DANIA 6 INVESTMENT INC. - 4089 WEST WHITEWATER AVE. - WESTON, FL 33332	82-3221176		173,472.	0.			CHILDCARE
ISP BROWARD, LLC. DBA MONTESSORI ACADEMY - 19200 PINES BLVD. - PEMBROKE PINES, FL 33029	83-3196229		201,474.	0.			CHILDCARE
IT'S A SMALL WORLD LEARNING CENTER II, INC. - 3100 NW 94TH STREET - MIAMI, FL 33147	65-0959731		31,298.	0.			CHILDCARE
ITSY BITSY KIDZ INC. 6801 WEST COMMERCIAL BLVD TAMARAC, FL 33319	81-4599001		328,954.	0.			CHILDCARE
ITSY BITSY KIDZ 2 INC 6328 POWERLINE ROAD FORT LAUDERDALE, FL 33309	81-4708396		155,824.	0.			CHILDCARE
J & J CHILDCARE, INC. DBA CHILDREN'S WORLD SOUTH - 822 SW 27TH ST. - FORT LAUDERDALE, FL 33315	59-2740873		222,585.	0.			CHILDCARE

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JACK & JILL CHILDREN'S CENTER, INC. - 1315 W. BROWARD BLVD. - FT. LAUDERDALE, FL 33324	59-0637870		1,071,511.	0.			CHILDCARE
JANICE SAVAGE 1260 SW 5TH TERR. DEERFIELD BEACH, FL 33441	65-0833934		15,740.	0.			CHILDCARE
JEDCO INC DBA SUMMIT QUESTA MONTESSORI SCHOOL - 5451 SW 64TH AVENUE - DAVIE, FL 33314	65-0247530		149,666.	0.			CHILDCARE
JENNIFER LEON DBA COUNTRY CLUB CHILDREN'S EDU. CENTER INC. - 18674 NW 67 AVE - MIAMI, FL 33015	46-3577571		59,402.	0.			CHILDCARE
JEWISH COMMUNITY CENTERS OF SOUTH BROWARD INC. DBA BAER FAMI - 5850 S PINE ISLAND ROAD - DAVIE, FL 33328	59-2075982		122,063.	0.			CHILDCARE
JEWISH COMMUNITY CENTERS OF SOUTH BROWARD, INC. - 5850 S PINE ISLAND ROAD - DAVIE, FL 33328	59-2075982		313,343.	0.			CHILDCARE
JEWISH SCHOOL OF MIAMI 5100 SHERIDAN STREET HOLLYWOOD, FL 33021	81-3514481		58,032.	0.			CHILDCARE
JOHNSON GREEN, ANTOINETTE 1605 NW 7TH PLACE FORT LAUDERDALE, FL 33311	81-1750358		40,695.	0.			CHILDCARE
JOSIAHS CHRISTIAN ACADEMY 2 7779 W SUNRISE BLVD. PLANTATION, FL 33322	65-1289345		383,906.	0.			CHILDCARE

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JULES TINY TREASURES LEARNING CENTER - 2465 STIRLING ROAD - FORT LAUDERDALE, FL 33312	30-0673338		160,702.	0.			CHILDCARE
K.C. KIDDIE CARE II 2818 NW 169TH TERR. MIAMI, FL 33056	84-1767397		15,058.	0.			CHILDCARE
KAYANN BAUGH DBA EXCELSIOR ARTZ PREPARATORY SCHOOL - 8197-13 N. UNIVERSITY DRIVE - TAMARAC, FL 33321	65-0690255		47,806.	0.			CHILDCARE
KCM KIDZ DBA MARGATE CHRISTIAN ACADEMY - 10246 NW 53RD COURT - CORAL SPRINGS, FL 33076	85-1442683		348,320.	0.			CHILDCARE
KELLY CLARK DBA EDUCATION STATION PRESCHOOL - 2458 NORTH FEDERAL HIGHWAY - LIGHTHOUSE POINT, FL 33064	57-1223759		223,477.	0.			CHILDCARE
KESLEY, INC. DBA KIDDIE CORNER ACADEMY - 7640 NW 186TH STREET - HIALEAH, FL 33015	65-0764626		41,410.	0.			CHILDCARE
KIA CREATIVE MINDS PRESCHOOL, LLC 191 EAST COMMERCIAL BLVD. OAKLAND PARK, FL 33334	83-1377548		243,655.	0.			CHILDCARE
KID'S HAVEN ACADEMY, INC 18373 NW 27TH AVE. SUITE B MIAMI GARDENS, FL 33056	74-3063611		21,404.	0.			CHILDCARE
KID'S KINGDOM CHILD CARE CENTER 318 SW 5TH AVENUE DELRAY BEACH, FL 33444	46-3185869		10,230.	0.			CHILDCARE

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KID'S KINGDOM CHILD CARE CENTER 318 SW 5TH AVE DELRAY BEACH, FL 33444	83-1485241		44,009.	0.			CHILDCARE
KID'S PARADISE 7700 NORTH STATE ROAD 7 COCONUT CREEK, FL 33073	65-0790960		15,401.	0.			CHILDCARE
KID'S PLAY TOWN, INC. 5006 NORTH FEDERAL HIGHWAY LIGHTHOUSE POINT, FL 33064	65-1118922		61,756.	0.			CHILDCARE
KIDDIE ACADEMY OF PLANTATION, LLC. DEA KIDDIE ACADEMY OF PLA - 9621 W. BROWARD BLVD. - PLANTATION, FL 33324	45-2118781		233,790.	0.			CHILDCARE
KIDDIE CARE BROWARD, INC. 3269 W. BROWARD BLVD. LAUDERHILL, FL 33313	84-3711711		282,316.	0.			CHILDCARE
KIDDIE CARE INC. 5801 NW 19TH ST. LAUDERHILL, FL 33313	30-1007224		554,759.	0.			CHILDCARE
KIDDIE CITY EARLY EDUCATION CENTER, INC. - 1780 N UNIVERSITY DRIVE - PEMERROKE PINES, FL 33024	27-2391328		322,755.	0.			CHILDCARE
KIDDIE CORNER PRESCHOOL INC. DBA EARLY YEARS ACADEMY - 17790 NW 78TH AVE. - HIALEAH, FL 33015	65-0866403		34,709.	0.			CHILDCARE
KIDDIE RIDGE ACADEMY 7077 W BROWARD BOULEVARD PLANTATION, FL 33317	65-1103363		228,284.	0.			CHILDCARE

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EARLY LEARNING COALITION OF BROWARD

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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KIDDY LAND PRE-SCHOOL AND DAY CARE, INC. - 331 NE 25TH STREET - POMPANO BEACH, FL 33064	65-0688543		564,382.	0.			CHILDCARE
KIDS HAVEN ACADEMY SUNRISE 3816 N. UNIVERSITY DRIVE SUNRISE, FL 33351	85-1990797		173,894.	0.			CHILDCARE
KIDS IN DISTRESS INC 819 NE 26 STREET WILTON MANORS, FL 33305	59-1927289		345,729.	0.			CHILDCARE
KIDS IN MOTION LEARNING CENTER, INC. - 906 N 62 AVENUE - HOLLYWOOD, FL 33024	65-0603420		186,450.	0.			CHILDCARE
KIDS MANOR DAY CARE DBA NOB HILL ACADEMY SUNRISE - 3477 HIATUS ROAD - SUNRISE, FL 33351	65-0881403		602,811.	0.			CHILDCARE
KIDS TOWN ACADEMY 3890 N ANDREWS AVENUE OAKLAND PARK, FL 33309	47-2738782		484,094.	0.			CHILDCARE
KIDS UNIVERSITY PRESCHOOL II 2800 W. 84TH STREET # 13 HIALEAH, FL 33018	65-0964313		6,809.	0.			CHILDCARE
KIDS WORLD INTERNATIONAL ACADEMY 5949 STIRLING ROAD DAVIE, FL 33314	46-5504664		364,385.	0.			CHILDCARE
KIDSTOWN ACADEMY II 2030 NW 49 AVE LAUDERHILL, FL 33313	81-3001434		297,903.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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KIDSTOWN EARLY LEARNING CENTER, INC. - 2027 NE 18TH ST., UNIT 1 - FORT LAUDERDALE, FL 33305	27-5030302		260,452.	0.			CHILDCARE
KIDZ ZONE CENTER INC 3178 NW 132 TERRACE OPA LOCKA, FL 33054	20-2569965		7,664.	0.			CHILDCARE
KIM AND SCHILL LLC DBA KIDDIE ACADEMY - 8722 NW 47TH DRIVE - CORAL SPRINGS, FL 33067	83-3013655		428,759.	0.			CHILDCARE
KINDER CLUES 2 LLC DBA ADVENTURE TEK - 10141 CLEARY BLVD. - PLANTATION, FL 33324	47-4294215		85,279.	0.			CHILDCARE
KINDER FOR US LLC DBA KIDS IN ACTION, LLC. - 433 NW 41ST STREET - OAKLAND PARK, FL 33309	20-00666430		364,761.	0.			CHILDCARE
KINDER VILLAGE ACADEMY 10000 JOHNSON STREET PEMBROKE PINES, FL 33024	47-1984204		342,223.	0.			CHILDCARE
KINDERCARE EDUCATION, LLC. DBA CAMBRIDGE SCHOOLS - 2550 GLADES CIRCLE - WESTON, FL 33327	06-1097006		111,763.	0.			CHILDCARE
KINDERCARE EDUCATION, LLC. DBA CAMBRIDGE SCHOOLS - 6100 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	06-1097006		137,225.	0.			CHILDCARE
KINDERCARE EDUCATION, LLC. DBA CAMBRIDGE SCHOOLS - 17770 SW 2ND STREET - PEMBROKE PINES, FL 33029	06-1097006		87,681.	0.			CHILDCARE

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Part III Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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KINDERWORLD PRE-SCHOOL CENTER II INC - 2799 NW 55 AVENUE - LAUDERHILL, FL 33313	59-2839976		1,632,734.	0.			CHILDCARE
KINDERWORLD PRESCHOOL CENTER II, INC. - 2799 NW 55TH AVE - LAUDERHILL, FL 33313	59-2153421		783,869.	0.			CHILDCARE
KOINONTA WORSHIP CENTER & VILLAGE, INC. DBA MIMI'S LEARNING - 4900 W. HALLANDALE BEACH BLVD., BUILDING A - PEMBROKE PARK, FL 33023	59-2229918		73,584.	0.			CHILDCARE
KRADLE TO KINDERGARTEN INC 2500 N STATE ROAD 7 LAUDERDALE LAKES, FL 33313	27-3121867		494,092.	0.			CHILDCARE
KRADLE TO KINDERGARTEN PRESCHOOL II, INC. - 2500 N. STATE ROAD 7 - LAUDERDALE LAKES, FL 33313	47-1823602		383,891.	0.			CHILDCARE
KREATIVE KIDZ LEARNING CENTER 3620 NW 39TH STREET LAUDERDALE LAKES, FL 33309	80-0895512		280,849.	0.			CHILDCARE
KUEHG CORP. DBA CAMBRIDGE SCHOOLS P.O. BOX 741282 LOS ANGELES, CA 90074	47-4478313		444,161.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE EDUCATION LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		2,695,841.	0.			CHILDCARE
KUEHG, CORP. DBA KINDERCARE LEARNING CENTERS LLC - 5005 MEADOWS ROAD, SUITE 200 - LAKE OSWEGO, OR 97035	47-4478313		758,178.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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LA FUENTE, PEGGY DBA FOUNDATION MONTESSORI, LLC. - 9470 NW 24TH ST. - SUNRISE, FL 33322	83-0848426		18,889.	0.			CHILDCARE
LA PETITE ACADEMY 1900 NORTH DOUGLAS ROAD PEMBROKE PINES, FL 33024	43-1243221		292,723.	0.			CHILDCARE
LA PETITE ACADEMY 2610 SOUTH DOUGLAS ROAD MIRAMAR, FL 33025	43-1243221		357,729.	0.			CHILDCARE
LA PETITE ACADEMY 3228 HOLIDAY SPRINGS BLVD MARGATE, FL 33063	43-1243221		467,609.	0.			CHILDCARE
LA PETITE ACADEMY 12151 SW 14TH STREET PEMBROKE PINES, FL 33025	43-1243221		309,982.	0.			CHILDCARE
LA PETITE ACADEMY DBA THREE VILLAGE MONTESSORI SCHOOL - 1400 INDIAN TRACE - WESTON, FL 33326	43-1243221		156,632.	0.			CHILDCARE
LA PETITE ACADEMY DEERFIELD BCH 280 - 280 NORTHWEST 45 AVENUE - DEERFIELD BEACH, FL 33442	43-1243221		503,753.	0.			CHILDCARE
LA PETITE ACADEMY MARGATE ATL 6750 6750 W ATLANTIC BOULEVARD MARGATE, FL 33063	43-1243221		301,713.	0.			CHILDCARE
LA PETITE LEADERSHIP DBA KIDS IN ACTION II - 4651 N DIXIE HIGHWAY - FORT LAUDERDALE, FL 33334	26-1568086		293,921.	0.			CHILDCARE

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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LADYBIRD CORAL SPRINGS, LLC, DBA LADYBIRD ACADEMY OF CORAL - 5700 CREEKSIDE DRIVE - CORAL SPRINGS, FL 33067	46-0903676		288,662.	0.			CHILDCARE
LAKESHA DORSET-FALLET DBA BEGINNERS LEARNING WITH FUN PREP - P.O.BOX 667081 - POMPANO BEACH, FL 33066	47-3683571		119,849.	0.			CHILDCARE
LAUDERHILL SEVENTH DAY ADVENTIST CHURCH INC. - 1173 NW 40TH AVENUE - LAUDERHILL, FL 33313	46-4362881		68,274.	0.			CHILDCARE
LAWANDA DENISE HENDERSON DBA TAYLOR'S TOTS PRESCHOOL, INC. - 321-323 SW 27TH AVE. - FORT LAUDERDALE, FL 33312	81-2289769		188,616.	0.			CHILDCARE
LEAD AHEAD CENTER DBA LEAP AHEAD LEARNING CENTER - 1100 SW 24TH AVE - DEERFIELD BEACH, FL 33442	81-4329085		662,203.	0.			CHILDCARE
LEARN AND SMILE TUTORING CENTER, LLC, DBA LEARN AND SMILE AC - 4233 GRIFFIN ROAD - FORT LAUDERDALE, FL 33314	86-1384675		97,174.	0.			CHILDCARE
LEARNING CITY ACADEMY 7336 W ATLANTIC BLVD. MARGATE, FL 33063	46-2427497		263,610.	0.			CHILDCARE
LEARNING CITY ACADEMY 2203SW 2ND ST. POMPANO BEACH, FL 33069	81-2371462		379,565.	0.			CHILDCARE
LEARNING CITY ACADEMY III 1890 NW 122 TERR PEMBROKE PINES, FL 33026	81-1771972		183,832.	0.			CHILDCARE

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LEARNING CITY ACADEMY V, LLC. 5594 SAMPLE ROAD MARGATE, FL 33073	82-3202477		337,889.	0.			CHILDCARE
LEARNING CITY ACADEMY WEST 2100 N FLAMINGO ROAD PEMBROKE PINES, FL 33028	81-1771972		339,553.	0.			CHILDCARE
LEARNING CITY ACADEMY, INC. 7336 WEST ATLANTIC BLVD. MARGATE, FL 33063	46-2427497		80,357.	0.			CHILDCARE
LEARNING CITY ACADEMY X, LLC 2100 NORTH FLAMINGO ROAD PEMBROKE PINES, FL 33028	84-2410048		266,305.	0.			CHILDCARE
LEARNING CORNER PRESCHOOL ACADEMY, INC. - 1003 SE 1ST AVE - HALLANDALE BEACH, FL 33009	47-1225973		284,056.	0.			CHILDCARE
LEARNING IN MOTION ACADEMY 6820 NW 70 AVENUE TAMARAC, FL 33321	46-5544992		266,672.	0.			CHILDCARE
LEARNING IN MOTION PRESCHOOL 10945 STIRLING ROAD COOPER CITY, FL 33328	26-2996934		235,098.	0.			CHILDCARE
LEARNING SCOPE ACADEMY 867 N NOB HILL ROAD PLANTATION, FL 33324	46-2873141		296,380.	0.			CHILDCARE
LEARNING STAR CHRISTIAN ACADEMY, LLC. - 12101 NW 2ND DRIVE - CORAL SPRINGS, FL 33071	82-2067376		204,612.	0.			CHILDCARE

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LEARNING TOGETHER ACADEMY 5350 W. ATLANTIC BLVD. MARGATE, FL 33063	32-0210301		7,526.	0.			CHILDCARE
LIGHTHOUSE POINT PRESCHOOL, INC. 3850 N. FEDERAL HIGHWAY LIGHTHOUSE POINT, FL 33064	81-3107960		540,559.	0.			CHILDCARE
LILLIAN'S FAMILY CHILDCARE HOME INC. DNA JORDAN FAMILY DAY - 1280 NW 181ST ST - MIAMI, FL 33169	20-2397151		7,775.	0.			CHILDCARE
LINDA'S KIDS GARDEN CORP. 26 NW 8TH AVENUE HALLANDALE, FL 33009	20-0235673		168,404.	0.			CHILDCARE
LISSETTE RODRIGUEZ-DIAZ DBA WORLD OF KIDS ACADEMY, LLC - 8130 NW 56TH STREET - DORAL, FL 33166	27-3171132		14,336.	0.			CHILDCARE
LITTLE ACORN CHILDREN'S CENTER, INC. - 1406 CHATEAU PARK DRIVE - LAUDERDALE MANORS, FL 33311	59-1922884		413,618.	0.			CHILDCARE
LITTLE BEAR & FRIENDS, INC. 6546 S. FLAMINGO ROAD #248 COOPER CITY, FL 33330	65-0855701		119,186.	0.			CHILDCARE
LITTLE BETHELITES PRESCHOOL AND CHILDCAR - 3401 WEST OAKLAND PARK BLVD - LAUDERDALE LAKES, FL 33311	56-2514167		220,871.	0.			CHILDCARE
LITTLE CHURCH BY THE WAYSIDE FOR JESUS, INC. - 2500 NW 14TH ST., BUILDING B - FORT LAUDERDALE, FL 33311	59-2218789		11,547.	0.			CHILDCARE

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COUNTY, INC.

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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LITTLE DOLPHINS DAYCARE II, INC. 1046 NE 215TH STREET MIAMI, FL 33179	81-3336469		35,268.	0.			CHILDCARE
LITTLE GIANTS ACADEMY 2, INC. 8197 N. UNIVERSITY DR., SUITE 13 TAMARAC, FL 33321	83-2513779		460,335.	0.			CHILDCARE
LITTLE GIANTS ACADEMY INC 2710 VAN BUREN STREET HOLLYWOOD, FL 33020	81-2500158		250,561.	0.			CHILDCARE
LITTLE LEARNERS 3036 GRIFFIN ROAD DANIA BEACH, FL 33312	38-3842337		245,570.	0.			CHILDCARE
LITTLE MASTERS CHILD CARE CENTER 2701 NORTH STATE ROAD 7 FORT LAUDERDALE, FL 33313	45-0642808		790,698.	0.			CHILDCARE
LITTLE ME PRESCHOOL INC. 17300 PINES BLVD PEMBROKE PINES BLVD., FL 33029	65-0590010		619,715.	0.			CHILDCARE
LITTLE ONES IN THE MEADOWS 4107 HOLLYWOOD BLVD. HOLLYWOOD, FL 33021	26-0857154		81,836.	0.			CHILDCARE
LITTLE PALMS CHILD ENRICHMENT CENTER - 1016 NE 17TH STREET - FORT LAUDERDALE, FL 33305	46-5558121		306,600.	0.			CHILDCARE
LITTLE SCHOOLHOUSE INC THE 808 NE 3RD AVENUE FORT LAUDERDALE, FL 33304	59-1220813		115,619.	0.			CHILDCARE

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LITTLE TIGERS OF MIAMI GARDENS 16101 NW 57TH AVENUE MIAMI GARDENS, FL 33014	81-1715558		37,157.	0.			CHILDCARE
LITTLE TOWER CHRISTIAN ACADEMY 7800 NW 39 STREET SUNRISE, FL 33351	65-0958428		108,477.	0.			CHILDCARE
LITTLE TREASURES ACADEMY 101 SE 11TH AVE. POMPANO BEACH, FL 33060	82-4515388		170,554.	0.			CHILDCARE
LITTLE VILLAGE PRESCHOOL II, LLC. 8747 NW 57TH STREET TAMARAC, FL 33351	86-2138946		176,384.	0.			CHILDCARE
LITTLE VILLAGE PRESCHOOL, LLC. 420 NW 66TH AVE MARGATE, FL 33063	47-3106843		400,003.	0.			CHILDCARE
LOVE N CARE PRESCHOOL 4848 SW 61ST AVENUE DAVIE, FL 33314	76-0754701		49,736.	0.			CHILDCARE
LISA, LLC. DBA LITTLE SUNSHINE ACADEMY - 1200 SE 6TH AVE. - DEERFIELD BEACH, FL 33441	45-4147314		288,582.	0.			CHILDCARE
LYCEE FRANCO AMERICAIN INTERNATIONAL SCH - 8900 STIRLING ROAD - COOPER CITY, FL 33024	75-3121451		157,191.	0.			CHILDCARE
MAIMONIDES-SHALOM ACADEMY, INC. DBA BRAUSER MAIMONIDES ACAD - 5300 SW 40TH AVE. - FORT LAUDERDALE, FL 33314	65-0213879		166,798.	0.			CHILDCARE

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MANNING HOLDING DBA LITTLE TREASURES ACADEMY - 101 SE 11 AVENUE - POMPANO BEACH, FL 33060	47-5413423		42,332.	0.			CHILDCARE
MARCAM CONSULTING LLC DBA JUMPSTART CHILD ENRICHMENT CENTER - 5765 NW 151TH STREET - MIAMI LAKES, FL 33014	27-1634222		28,317.	0.			CHILDCARE
MARGARET GREGOIRE DBA TINA MARIE CHILDCARE - 4992 NW 48TH AVE - COCONUT CREEK, FL 33073	103-62-6795		10,356.	0.			CHILDCARE
MARIA HELEN FERNANDEZ DBA CHILDREN'S WORLD SOUTH OF DAVIE - 6700 GRIFFIN ROAD - DAVIE, FL 33314	82-2111962		240,744.	0.			CHILDCARE
MARLON GREENWOOD DBA CRADLE LEARNING CENTER - 1301 NW 6TH COURT - FORT LAUDERDALE, FL 33311	81-3462768		170,310.	0.			CHILDCARE
MARY HELP OF CHRISTIAN CATHOLIC SCHOOL - 6000 NORTH UNIVERSITY DRIVE - PARKLAND, FL 33067	38-3652505		88,320.	0.			CHILDCARE
MASTER MINDS ACADEMY 1786 NW 4TH CT POMPANO BEACH, FL 33068	84-4929832		48,594.	0.			CHILDCARE
MASTER MINDS ACADEMY PRESCHOOL, INC. - 7540 SOUTHGATE BLVD - NORTH LAUDERDALE, FL 33068	47-5403089		373,916.	0.			CHILDCARE
MCCLOUD'S TEMPLE CHRISTIAN ACADEMY 3141 W ATLANTIC BLVD. POMPANO BEACH, FL 33069	65-0814320		216,302.	0.			CHILDCARE

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MELIAH CLARK DBA ADVANCED ACHIEVER'S ACADEMY PRESCHOOL LLC - 2541 NW 12TH COURT - POMPANO BEACH, FL 33069	45-3545548		119,868.	0.			CHILDCARE
MEMORIAL HEALTHCARE SYSTEM DBA MEMORIAL REGIONAL CHILD CARE - 1850 N. PARK ROAD - HOLLYWOOD, FL 33021	59-6014973		79,493.	0.			CHILDCARE
MERRELL UNITED METHODIST PRESCHOOL 3900 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	59-1099703		186,071.	0.			CHILDCARE
MI & RI EVERGLADES ACADEMY DBA EVERGLADES ACADEMY - 6941 SW 196 AVENUE - PEMBROKE PINES, FL 33332	46-5215285		127,482.	0.			CHILDCARE
MICHELLE'S INTERNATIONAL LRN HOUSE 1800 CATHEDRAL DRIVE MARGATE, FL 33063	46-2296210		140,712.	0.			CHILDCARE
MICKEY MINI MIRACLES ACADEMY 21343 NW 2 AVENUE MIAMI, FL 33169	46-2260100		38,149.	0.			CHILDCARE
MILLENNIUM LEADERSHIP CHRISTIAN ACADEMY, INC. - 6144 NW 66TH WAY - PARKLAND, FL 33067	42-1754399		14,509.	0.			CHILDCARE
MIRAFLORES ACADEMY LLC DBA OLD POMPANO PRESCHOOL - 900 NE 5TH STREET - POMPANO BEACH, FL 33060	46-2192844		169,106.	0.			CHILDCARE
MIRAMAR UNITED METHODIST CHURCH, INC. - 2507 UTOPIA DRIVE - MIAMAR, FL 33023	59-1149968		253,798.	0.			CHILDCARE

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MLJ PRESCHOOLS DBA HEAD START PRESCHOOL - 6001 KIMBERLY BLVD. -- NORTH LAUDERDALE, FL 33068	20-3754173		1,246,297.	0.			CHILDCARE
MLV PRESCHOOL, LLC, DBA THE GENIUS KIDS ACADEMY - 111 NE 3RD STREET - HALLANDALE, FL 33009	27-1605521		161,943.	0.			CHILDCARE
MONICA MONROY DBA HAPPY SUNRISE 10 SW 63RD TERR. PEMBROKE PINES, FL 33023	45-2474727		31,530.	0.			CHILDCARE
MONTessori IVY LEAGUE 282 SOUTH FLAMINGO ROAD PEMBROKE PINES, FL 33027	27-2810489		164,831.	0.			CHILDCARE
MONTessori OF FLORIDA 2 LLC DBA DEVELOPMENTAL PRESCHOOL - 11401 W. BROWARD BLVD. - PLANTATION, FL 33325	83-1207224		102,762.	0.			CHILDCARE
MONTessori OF FLORIDA, LLC DBA MONTessori INSTITUTE OF BROWA - 12425 ORANGE DRIVE - DAVIE, FL 33330	83-0375983		151,477.	0.			CHILDCARE
MONTGOMERY, SHALONDA/BEAUTIFUL CREATIONS - 5200 NW 22ND COURT - LAUDERHILL, FL 33313	71-0974598		86,087.	0.			CHILDCARE
MOOREHOUSE ACADEMY P.O. BOX 260266 PEMBROKE PINES, FL 33026	27-0945098		422,268.	0.			CHILDCARE
MORENO, YOLANDA DBA VOLI KIDS CHILD CARE INC. - 1901 SW 87TH AVE. - NORTH LAUDERDALE, FL 33068	27-2098098		11,293.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MOTHER OF OUR REDEEMER SCHOOL 8445 NW 186TH ST HIALEAH, FL 33015	54-2138553		9,794.	0.			CHILDCARE
MOUNT BETHEL CHRISTIAN ACADEMY 901 NW 11TH AVE FORT LAUDERDALE, FL 33311	82-4027281		95,930.	0.			CHILDCARE
MY HAPPY HOUSE DAYCARE, CORP. 4231-4235 WEST 16TH AVE. HIALEAH, FL 33012	05-0524174		8,834.	0.			CHILDCARE
MY LITTLE FAMILY LEARNING CENTER LLC. - 18433 PINES BLVD. - PEMBROKE PINES, FL 33029	35-2663497		131,410.	0.			CHILDCARE
MY LITTLE HOUSE PRESCHOOL 1807 N 68TH AVE HOLLYWOOD, FL 33024	47-4617116		165,178.	0.			CHILDCARE
MY LITTLE SCHOOL ACADEMY CORP. 5855 NW 171ST STREET, UNIT 22 MIAMI, FL 33015	26-2541390		45,857.	0.			CHILDCARE
MY LITTLE WORLD LLC DBA ATLANTIC PRIVATE PRESCHOOL - 8303 WEST ATLANTIC BLVD STE 1 - CORAL SPRINGS, FL 33071	81-3298791		495,521.	0.			CHILDCARE
NAEEMAH CODRINGTON DBA GLOWBAL KIDS ACADEMY, INC. - 211 SW 28TH TER - FORT LAUDERDALE, FL 33312	85-3572708		5,713.	0.			CHILDCARE
NANA'S PRE SCH LRN CTR AND DAYCARE LLC - 704 E. HALLANDALE BEACH - HALLANDALE, FL 33009	20-2810368		75,739.	0.			CHILDCARE

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NEIGHBORHOOD LEARNING CENTER DBA ABC LEARNING PREP - 18239 PINES BLVD - PEMBROKE PINES, FL 33029	81-2445971		314,035.	0.			CHILDCARE
NER YITZCHAK OF HIGHLAND LAKES INC DBA KIDS FOREVER LEARNING - 1725 DAVIE BLVD - FORT LAUDERDALE, FL 33312	65-0711993		517,734.	0.			CHILDCARE
NESABRA LLC DBA THE GODDARD SCHOOL OF MIRAMAR - 12172 MIRAMAR PARKWAY - MIRAMAR, FL 33025	30-0491422		228,158.	0.			CHILDCARE
NETIVE EZRA CORP. DBA NETIVE EZRA CHILDCARE - 414 S. DIXIE HIGHWAY - HALLANDALE, FL 33312	14-1952262		55,541.	0.			CHILDCARE
NEW ADVENTURES EARLY LEARNING CENTER - 4500 WEST SAMPLE ROAD - COCONUT CREEK, FL 33073	65-1178059		302,893.	0.			CHILDCARE
NEW BEGIN. CHRIST. ACAD. III 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	65-0852906		178,839.	0.			CHILDCARE
NEW BEGIN. CHRIST. ACAD. IV 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	65-0852906		455,563.	0.			CHILDCARE
NEW BEGINNINGS ACADEMY DBA NEW BEGINNINGS UNITY ACADEMY - 1500 NW 11 STREET - FORT LAUDERDALE, FL 33311	30-0221478		146,452.	0.			CHILDCARE
NEW GENERATION LEARNING CENTER, INC. - 3601 NW 4TH STREET - FORT LAUDERDALE, FL 33311	65-0640875		313,472.	0.			CHILDCARE

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NEW GENERATION MONTESSORI CHILD ACAD - 251 SW 6TH STREET - POMPANO BEACH, FL 33060	46-3838822		105,775.	0.			CHILDCARE
NEW HOPE COMMUNITY CHURCH DBA NEW HOPE CHRISTIAN SCHOOL - 6400 NW 31ST AVE. - FORT LAUDERDALE, FL 33309	59-6141923		279,423.	0.			CHILDCARE
NEW HOPE SDA LEARNING CENTER 545 E. CAMPUS CIRCLE FORT LAUDERDALE, FL 33312	65-0896182		95,475.	0.			CHILDCARE
NEW HORIZON LEARNING CENTER 5741 SOUTH FLAMINGO ROAD SOUTHWEST RANCHES, FL 33330	59-2262143		144,480.	0.			CHILDCARE
NEW LIFE ASSEMBLY OF GOD DBA KIDS OF PROMISE PRESCHOOL - 7885 PINES BOULEVARD - PEMBROKE PINES, FL 33024	65-0324845		87,764.	0.			CHILDCARE
NEW LIFE CHILD CARE AND EDUCATIONAL CENTER - 4440 WEST OAKLAND PARK BLVD. - LAUDERDALE LAKES, FL 33313	65-1114762		76,682.	0.			CHILDCARE
NEW MIRAWOOD ACADEMY, INC. 5820 W HALLANDALE BEACH BLVD. WEST PARK, FL 33023	65-0780062		381,138.	0.			CHILDCARE
NEXT GENERATION ACADEMY OF HOLLYWOOD INC - 2910 JACKSON STREET - HOLLYWOOD, FL 33020	47-1214308		326,626.	0.			CHILDCARE
NICKY MCCRAY DBA REACH2SUCCEED INC. - 8901 N.W 80TH DRIVE - TAMARAC, FL 33321	82-3993917		36,268.	0.			CHILDCARE

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NO. LAUDERDALE EDUCATIONAL CENTERS INC AT MANATEE BAY - 5700 HORIZON LANE - MARGATE, FL 33063	65-0194573		82,766.	0.			CHILDCARE
NORTH LAUDERDALE CHILDREN'S ACADEMY - 1051 SW 80TH AVE. - NORTH LAUDERDALE, FL 33068	83-0781648		226,742.	0.			CHILDCARE
NORTH LAUDERDALE EDUCATIONAL CENTERS, INC. - 5700 HORIZON LANE - MARGATE, FL 33063	65-0194573		45,811.	0.			CHILDCARE
NOVA SOUTHEASTERN UNIVERSITY, INC. DBA MAILMAN SEGAL CENTER - 3301 COLLEGE AVE - FORT LAUDERDALE, FL 33314	59-1083502		48,594.	0.			CHILDCARE
NOWTECH ACADEMY, INC. 10030 SW 8TH STREET PEMBROKE PINES, FL 33025	46-5508668		172,458.	0.			CHILDCARE
NUR-UL-ISLAM ACADEMY, INC. 10600 SW 59TH STREET COOPER CITY, FL 33328	65-0720377		82,377.	0.			CHILDCARE
NYLA'S WORLD LLC DBA MONTESSORI PRESCHOOL - 748 RIVERSIDE DRIVE - CORAL SPRINGS, FL 33071	82-1408875		200,655.	0.			CHILDCARE
OAKLAND PARK ACADEMY 870 NW 34TH STREET OAKLAND PARK, FL 33309	47-1108515		245,717.	0.			CHILDCARE
OAKLAND PRESCHOOL INC. DBA OAKLAND ACADEMY - 8250 W. OAKLAND PARK BLVD. - SUNRISE, FL 33351	82-3162611		622,958.	0.			CHILDCARE

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ONE WORLD PRESCHOOLS 132A SE 11TH AVE. POMPANO BEACH, FL 33060	38-4051421		416,088.	0.			CHILDCARE
ONLY 4 KIDZ INC. DBA FOR KIDS ONLY ACADEMY II - 6882 STIRLING ROAD - DAVIE, FL 33024	82-3373020		200,837.	0.			CHILDCARE
ONLY FOR KIDS, INC. DBA ABC SCHOOL 2116 GARFIELD ST. HOLLYWOOD, FL 33020	26-4316519		314,178.	0.			CHILDCARE
OPEN VALLEY AT PEMBROKE PINES 20170 PINES BLVD. SUITE 201 PEMBROKE PINES, FL 33029	14-1842264		160,935.	0.			CHILDCARE
OPEN VALLEY INVESTMENTS DBA OPEN VALLEY ACADEMY - 12578 PINES BOULEVARD - PEMBROKE PINES, FL 33027	54-2134004		195,304.	0.			CHILDCARE
ORANGE LEARNING CENTER DBA KLA SCHOOL OF PEMBROKE PINES - 18055 NW 8TH STREET - PEMBROKE PINES, FL 33029	27-2298846		239,919.	0.			CHILDCARE
OTIS KEMP DBA APPLESEEDS PERFORMING ARTS ACADEMY - 382 NW 14TH ST. - POMPANO BEACH, FL 33060	83-4322679		349,520.	0.			CHILDCARE
OUR CHILDREN'S WORKSHOP, INC. 1406 NE 4TH STREET POMPANO BEACH, FL 33060	65-0747557		573,147.	0.			CHILDCARE
OUR LADY QUEEN OF MARTYRS CATHOLIC SCHOOL - 2785 SW 11TH COURT - FORT LAUDERDALE, FL 33312	59-1296264		70,243.	0.			CHILDCARE

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OUR SAVIOUR LUTHERAN CHURCH OF PLANTATION FLORIDA, INC. - 8001 NW 5TH STREET - PLANTATION, FL 33324	59-1022550		166,330.	0.			CHILDCARE
PARADISE CHILDCARE CORP DBA PARADISE CHILDCARE CENTER - 6200 NW 11 STREET - SUNRISE, FL 33313	20-8362821		267,126.	0.			CHILDCARE
PARADISE CHILDCARE CORP. DBA BRIGHTSTAR LEARNING CENTER - 6200 NW 11TH ST. - SUNRISE, FL 33313	20-8362821		432,358.	0.			CHILDCARE
PARADISE DAY CARE CENTER 3311 NORTHWEST 29 STREET LAUDERDALE LAKES, FL 33311	65-0475044		210,139.	0.			CHILDCARE
PARKLAND CHILDREN'S ACADEMY 6624 PARKSIDE DRIVE PARKLAND, FL 33067	46-1764310		204,099.	0.			CHILDCARE
PARKLAND LEARNING ACADEMY LLC 5993 W HILLSBORO BLVD. PARKLAND, FL 33067	82-3093791		225,972.	0.			CHILDCARE
PARKRIDGE BAPTIST CHURCH SBC DBA PARKRIDGE CHRISTIAN ACADEMY - 5600 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	65-0895173		265,085.	0.			CHILDCARE
PARKWAY CHRISTIAN CHURCH, INC. 1200 S FLAMINGO ROAD DAVIE, FL 33325	59-0993244		343,510.	0.			CHILDCARE
PATHWAYS ACADEMY OF LEARNING 4381 NORTH STATE ROAD 7 LAUDERDALE LAKES, FL 33319	85-2807275		54,643.	0.			CHILDCARE

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PATHWAYS ACADEMY OF PEMBROKE PINES 8914 TAFT ST. PEMBROKE PINES, FL 33024	82-0846797		236,309.	0.			CHILDCARE
PATRICIA ELLIOTT DBA LITTLE SWEETHEARTS LEARNING DAYCARE CEN - 1083 WYOMING AVE. - FORT LAUDERDALE, FL 33312	82-5383924		17,985.	0.			CHILDCARE
PATTY CAKE ACADEMY 6300 POLK STREET HOLLYWOOD, FL 33024	59-3489147		127,647.	0.			CHILDCARE
PEMBROKE PARK MONTESSORI SCHOOL, INC. - 2921 SW 56TH AVE - HOLLYWOOD, FL 33023	65-0726081		231,829.	0.			CHILDCARE
PEMBROKE ROAD BAPTIST CHURCH INC 7130 PEMBROKE ROAD MIRAMAR, FL 33023	59-0879478		132,567.	0.			CHILDCARE
PENTECOSTAL TABERNACLE INTERNATIONAL DBA PENTAB ACADEMY - 18415 NW 7TH AVE - MIAMI, FL 33169	65-0696000		14,951.	0.			CHILDCARE
PEPPERMINT ACADEMY PRESCHOOL 7751 JOHNSON STREET PEMBROKE PINES, FL 33024	81-1525261		269,305.	0.			CHILDCARE
PHANGWAY, INC. DBA CIRCLE TIME PRESCHOOL - 4116 NW 73RD AVE - CORAL SPRINGS, FL 33065	20-1530441		387,051.	0.			CHILDCARE
PHYL'S ACADEMY PREPARATORY SCHOOL 7205 ROYAL PALM BLVD. MARGATE, FL 33063	65-0076022		463,414.	0.			CHILDCARE

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PHYL'S ACADEMY PRESCHOOL OF MIRAMAR - 4052 SW 69TH AVENUE - MIRAMAR, FL 33023	26-3250147		331,133.	0.			CHILDCARE
PHYLIS J. GREEN EARLY CHILDHOOD CTR, INC - 6750 UNIVERSITY DRIVE - PARKLAND, FL 33067	54-2127093		250,825.	0.			CHILDCARE
PHYLIS ACADEMY PREPARATORY SCHOOL OF FORT LAUDERDALE DBA SIST - 12361 NW 14TH STREET - PLANTATION, FL 33323	20-3013766		80,371.	0.			CHILDCARE
PINEVIEW PRESCHOOLS PARKLAND P.O. BOX 431338							
MIAMI GARDENS, FL 33073	47-2457098		299,534.	0.			CHILDCARE
PINEY GROVE BOYS ACADEMY, INC. 4699 WEST OAKLAND PARK BLVD. LAUDERDALE LAKES, FL 33313	46-0645965		35,536.	0.			CHILDCARE
PJ'S TEACH CORP. DBA ACHIEVERS ACADEMY - 3323 SW 173RD TERRACE - MIRAMAR, FL 33029	20-1508131		250,290.	0.			CHILDCARE
PLANCHART GROUP CO. DBA SMALL FEAT PRESCHOOL - 5327 W. ATLANTIC BLVD. - MARGATE, FL 33063	80-0662080		415,353.	0.			CHILDCARE
PLANTATION SDA CHURCH DBA LITTLE PEEK OF HEAVEN PRESCHOOL - 400 NW 118TH AVE - PLANTATION, FL 33325	65-0970445		26,662.	0.			CHILDCARE
PLANTATION UNITED METHODIST 1001 NW 70TH AVE PLANTATION, FL 33313	59-1872300		148,098.	0.			CHILDCARE

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PLANTATION UNITED METHODIST CHURCH INC. DBA KIDS AT PLAY - 1001 NW 70 AVENUE - PLANTATION, FL 33313	59-0974384		38,076.	0.			CHILDCARE
PLAY, LEARN, AND GROW LLC. 11380 W. SAMPLE ROAD SUITE A CORAL SPRINGS, FL 33065	82-3217069		253,163.	0.			CHILDCARE
PLAY, LEARN, AND GROW OF TAMARAC, LLC - 7356 WEST COMMERCIAL BLVD. - LAUDERHILL, FL 33019	87-3682374		33,653.	0.			CHILDCARE
PRADA AND SON INVESTMENT CORP. DBA PRIMARY LEARNING PLACE - 23080 SANDALFOOT PLAZA DR. - BOCA RATON, FL 33428	65-1147071		21,906.	0.			CHILDCARE
PRECIOUS KIDZ INC. 4113 N. DIXIE POMPANO BEACH, FL 33064	65-0327690		305,019.	0.			CHILDCARE
PRECIOUS LITTLE PEOPLE CHRISTIAN PRE-SCHOOL, INC. - 6135 SW 18TH STREET - MIRAMAR, FL 33023	65-0863873		294,440.	0.			CHILDCARE
PRECIOUS PROMISE ACADEMY 2699 WEST COMMERCIAL BLVD FORT LAUDERDALE, FL 33309	65-0956904		248,830.	0.			CHILDCARE
PRESCHOOL EDUCATION INC. 3811 CORAL SPRINGS DRIVE CORAL SPRINGS, FL 33065	47-4111172		665,008.	0.			CHILDCARE
PRESCHOOL HOLDINGS 4690 INC. DBA BUILDING BLOCKS LEARNING CT - 4690 N. STATE RD. 7 # 101 - COCONUT CREEK, FL 33073	84-4083723		207,746.	0.			CHILDCARE

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COUNTY, INC.

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PRESCHOOL HOLDINGS INC. DBA PRIMARY LEARNING ACADEMY - 23080 SANDALFOOT PLAZA DR. - BOCA RATON, FL 33428	83-1151188		9,569.	0.			CHILDCARE
PRESCHOOL KIDS PLANET 328 E. HILLSBORO BLVD. DEERFIELD BEACH, FL 33441	83-1344884		287,035.	0.			CHILDCARE
PRESCHOOL VENTURES OF HOLLYWOOD, INC. DBA CHARLEE PRESCHOOL - 1605 N 20TH AVE - HOLLYWOOD, FL 33020	59-2111645		444,854.	0.			CHILDCARE
PRESCHOOL VENTURES OF OAKLAND PARK, INC. - 4525 NW 31 AVENUE - FORT LAUDERDALE, FL 33309	20-8575220		1,312,960.	0.			CHILDCARE
PRIMARY LEARNING ACADEMY 5041 WEST 6TH AVE. HIALEAH, FL 33012	46-2333255		5,775.	0.			CHILDCARE
PRIMROSE SCHOOL OF MIRAMAR 2701 DYKES ROAD MIRAMAR, FL 33027	47-2344072		251,257.	0.			CHILDCARE
PROPHCY CHILD CARE CENTER AND SCHOOL, INC. - 611 NW 24TH AVE - FORT LAUDERDALE, FL 33311	65-0490917		349,580.	0.			CHILDCARE
PROVIDENCE BAPTIST CHURCH OF PLANTATION DBA TRINITAS ACADEMY - 1101 SW 49TH AVENUE - PLANTATION, FL 33317	59-1005731		30,481.	0.			CHILDCARE
PROVIDENCE CHILDREN'S ACADEMY, INC. - 6111 LYONS ROAD - COCONUT CREEK, FL 33073	27-1126443		214,821.	0.			CHILDCARE

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PUFFIN LEARNING ACADEMY 1287 E NEWPORT CTR. DR., #211 DEERFIELD BEACH, FL 33442	27-1538911		378,872.	0.			CHILDCARE
PUMPKIN SHELL # 2 6025 MAYO STREET HOLLYWOOD, FL 33023	65-0189751		178,131.	0.			CHILDCARE
PUMPKIN SHELL (THE) #3 1924 MONROE STREET HOLLYWOOD, FL 33020	65-0189751		511,350.	0.			CHILDCARE
QUALITY EDUCATION, LLC. DBA KINOVU PRESCHOOL - 1845 NORTH CORPORATE LAKES BLVD. - WESTON, FL 33326	76-0801807		217,067.	0.			CHILDCARE
QUEEN'S LITTLE ANGELS CHILDCARE CENTER - 210 NE FIRST STREET - POMPANO BEACH, FL 33060	46-2365834		457,622.	0.			CHILDCARE
R & V POSSIBILITIES, INC. DBA ABC ACADEMY - 6020 FUNSTON STREET - HOLLYWOOD, FL 33023	65-1078286		198,723.	0.			CHILDCARE
RAINBOW MONTESSORI MULTICULTURAL SCHOOL - 6067 HOLLYWOOD BLVD. - HOLLYWOOD, FL 33024	47-1866525		170,532.	0.			CHILDCARE
REBECCA JACKSON DBA BECKY'S LITTLE ANGELS - 313 SW 77TH AVE. - NORTH LAUDERDALE, FL 33068	82-3161183		17,918.	0.			CHILDCARE
RED SCHOOL HOUSE AND SHAW ENTERPRISE, IN - 1205 NW 4 STREET - FORT LAUDERDALE, FL 33311	46-2919049		263,337.	0.			CHILDCARE

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REGGIO SCHOOLS LLC DBA DA VINCI PRESCHOOL ACADEMY - 3279 NW 104TH AVENUE - CORAL SPRINGS, FL 33065	90-0723772		296,013.	0.			CHILDCARE
REGINA'S LITTLE LEARNERS DAYCARE OF N. LAUDERDALE - 604 SW 75TH TER - NORTH LAUDERDALE, FL 33068	41-2264048		24,968.	0.			CHILDCARE
RENEE'S DAYCARE, INC. 420 NE 2ND AVE HALLANDALE, FL 33008	65-0916087		140,571.	0.			CHILDCARE
RISE TO THE TOP PRESCHOOL 4495 SW 67TH TERR. DAVIE, FL 33314	83-0535876		82,523.	0.			CHILDCARE
RISING STAR ACADEMY INC 17560 NW 27TH AVENUE # 109 MIAMI GARDENS, FL 33056	81-0980139		32,598.	0.			CHILDCARE
ROCK CREEK ACADEMY 2700 STONEBRIDGE PARKWAY COOPER CITY, FL 33026	59-2294168		312,018.	0.			CHILDCARE
ROHAN A. HERRUTT DBA ILEARN ACADEMY INC. - 4433 MARINERS COVE DR. - WELLINGTON, FL 33449	84-2563763		125,431.	0.			CHILDCARE
ROSA AMADOR DBA ROSA'S DAYCARE 20765 NW 3RD COURT PEMBROKE PINES, FL 33029	592-42-4451		14,356.	0.			CHILDCARE
ROSA WILLIAMS DBA ROSA WILLIAMS HOME CHILDCARE, INC. - 2410 WILEY COURT - HOLLYWOOD, FL 33020	61-1649890		133,720.	0.			CHILDCARE

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ROSSLYN BATTIE DBA LITTLE BEE'S ACADEMY, LLC. - 185 NE 2ND AVE - DEERFIELD BEACH, FL 33441	84-3145175		112,413.	0.			CHILDCARE
ROSSLYN BATTIE LLC DBA LITTLE BEE'S ACADEMY 2 - 701 NE 2ND AVE - DEERFIELD BEACH, FL 33441	84-3145175		227,863.	0.			CHILDCARE
ROYAL KIDS OF HOLLYWOOD LRN CNTR 5610 WASHINGTON STREET HOLLYWOOD, FL 33023	81-1479767		144,176.	0.			CHILDCARE
ROYAL PALM CHRISTIAN PRESCHOOL 9600 ROYAL PALM BLVD CORAL SPRINGS, FL 33065	59-2242573		166,446.	0.			CHILDCARE
RRMR INVESTMENTS CORP. DBA KIDS UNIVERSITY PRESCHOOL - 11550 WILES ROAD - CORAL SPRINGS, FL 33076	83-3638278		236,145.	0.			CHILDCARE
SACH, LLC DBA BUSY BEES CHILD DEVELOPMENT CENTER - 2224 NE 11TH AVE. - WILTON MANORS, FL 33305	45-2999236		145,321.	0.			CHILDCARE
SAINT MARY MAGDALENE PRESCHOOL 1400 RIVERSIDE DR. CORAL SPRINGS, FL 33071	59-2489255		32,039.	0.			CHILDCARE
SAMUEL M & HELENE SOREF JEISH COMMUNITY CENTER INC - 6501 W. SUNRISE BOULEVARD - FORT LAUDERDALE, FL 33313	59-1766701		219,086.	0.			CHILDCARE
SAMUEL M & HELENE SOREF JEWISH COMMUNITY CENTER INC - 6501 W. SUNRISE BOULEVARD - FORT LAUDERDALE, FL 33313	59-1766701		87,068.	0.			CHILDCARE

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SAMUEL M & HELENE SOREF JEWISH COMMUNITY CENTER INC - 875 SW 54TH AVE - PLANTATION, FL 33317	59-1766701		78,308.	0.			CHILDCARE
SANDRA CARTER DBA CARTER STENDER TOUCH CHILD CARE, LLC. - 425 EAST EVANSTONE CIRCLE - FORT LAUDERDALE, FL 33312	76-0767751		62,230.	0.			CHILDCARE
SANDREKA MILLER DBA STEPS 2 PROGRESS LEARNING DEV. CENTER - 7617 DAVIE RD. EXTENSION - HOLLYWOOD, FL 33024	82-1598980		118,065.	0.			CHILDCARE
SCHAEFFER'S PRESCHOOL ACADEMY 245 NW 11 STREET POMPANO BEACH, FL 33060	74-3188395		81,631.	0.			CHILDCARE
SCHOOL OF EXCELLENCE 1144 NW 31 AVENUE FORT LAUDERDALE, FL 33311	06-1675782		226,057.	0.			CHILDCARE
SEMILLITAS DE VIDA PRESCHOOL 207 N UNIVERSITY DRIVE PEMBROKE PINES, FL 33024	47-2138198		108,393.	0.			CHILDCARE
SETON RIDGE CHILDREN'S CENTER 1401 CORAL RIDGE DRIVE CORAL SPRINGS, FL 33071	59-2569234		214,816.	0.			CHILDCARE
SHANTELL SAUNDERS DBA EXCELSIOR INTERNATIONAL ACADEMY - 760 EAST MCNAB ROAD - POMPANO BEACH, FL 33060	47-5410238		281,628.	0.			CHILDCARE
SHEPHERD OF THE COAST LUTHERAN CHURCH - 1901 EAST COMMERCIAL BOULEVARD - FORT LAUDERDALE, FL 33308	54-2147656		163,695.	0.			CHILDCARE

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SHERRIAN PARRISH DBA A PLACE FOR ME CHILDCARE SVC, INC. - 3760 NW 27TH COURT - LAUDERDALE LAKES, FL 33311	65-0633910		14,356.	0.			CHILDCARE
SHERWOOD PRESCHOOL ACADEMY 8232 WILES ROAD CORAL SPRINGS, FL 33067	27-1993526		314,158.	0.			CHILDCARE
SMALL TALENTS ACADEMY PRESCHOOL, INC. - 999 MORRIS AVE LOT 6-3 - KEY LARGO, FL 33037	65-1113977		389,826.	0.			CHILDCARE
SMALL WORLD MONTESSORI METHOD SCHOOL VI INC - 18461 MIRAMAR PARKWAY - MIRAMAR, FL 33029	46-2009398		126,818.	0.			CHILDCARE
SMART ACADEMY DBA ARTEC ACADEMY CHILD CARE CENTER - 1920 SOUTH OCEAN DRIVE # 12D - HALLANDALE, FL 33009	83-4618665		33,604.	0.			CHILDCARE
SMART AND FIT KIDS 9142 W STATE ROAD 84 DAVIE, FL 33324	46-4945475		263,458.	0.			CHILDCARE
SMART BEGINNERS PRESCHOOL 1250 E HALLANDALE BEACH BLVD HALLANDALE, FL 33009	81-2214002		203,057.	0.			CHILDCARE
SOARING EAGLES PRESCHOOL 4401 NORTH HILLS DRIVE HOLLYWOOD, FL 33021	88-2574537		18,319.	0.			CHILDCARE
SONIA MILLARES DBA HEBREW LEARNING CENTER AT AVENTURA, LLC - 19210 W. DIXIE HWY - AVENTURA, FL 33180	84-3923566		5,610.	0.			CHILDCARE

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SOREF JCC/HERON LAKES FAMILY CENTER - 5601 CORAL RIDGE DRIVE - CORAL SPRINGS, FL 33076	59-1766701		144,498.	0.			CHILDCARE
SOUTH FLORIDA ACADEMY OF LEARNING DBA LITTLE LIGHTS PRESCH. - 3700 COCONUT CREEK PARKWAY - COCONUT CREEK, FL 33066	65-0635581		49,801.	0.			CHILDCARE
SOUTHWEST RANCHES CHRISTIAN ACADEMY - 6201 DYKES ROAD - SOUTHWEST RANCHES, FL 33331	65-0874554		183,375.	0.			CHILDCARE
SPENCE, EUGENIE FRIENDLY AND LOVING DYC - 6161 SW 1ST STREET - MARGATE, FL 33068	26-4405551		20,838.	0.			CHILDCARE
SPRING EDUCATION GROUP DBA CHESTERBROOK ACADEMY - 5520 ALEXANDRA BLVD. - COCONUT CREEK, FL 33073	22-2465204		217,976.	0.			CHILDCARE
SPRING EDUCATION GROUP DBA CHESTERBROOK ACADEMY - 4035 EMBASSY DRIVE NORTH - COOPER CITY, FL 33026	22-2465204		174,817.	0.			CHILDCARE
SMS SCHOOL, LLC. DBA SWEET AND SMART MONTESSORI SCHOOL - 6230 CORAL RIDGE DRIVE, SUITE 100 - CORAL SPRINGS, FL 33076	45-4406025		17,851.	0.			CHILDCARE
ST. AMBROSE CATHOLIC SCHOOL 363 SE 12TH AVENUE DEERFIELD BEACH, FL 33441	59-1292598		29,365.	0.			CHILDCARE
ST. ANDREWS CATHOLIC SCHOOL AND PRESCHOOL - 9950 NW 29TH STREET - CORAL SPRINGS, FL 33065	59-1791037		162,346.	0.			CHILDCARE

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ST. BARTHOLOMEW CATHOLIC SCHOOL 8003 MIRAMAR PARKWAY MIRAMAR, FL 33025-3004	59-1294814		35,767.	0.			CHILDCARE
ST. BERNADETTE PAROCHIAL SCHOOL 7450 STIRLING ROAD HOLLYWOOD, FL 33024	59-1292712		31,028.	0.			CHILDCARE
ST. BONAVENTURE SCHOOL 1301 SW 136TH AVE DAVIE, FL 33325	65-0500229		67,548.	0.			CHILDCARE
ST. HELEN'S SCHOOL DBA ST. HELEN CATHOLIC SCH PRSCH - 3340 W. OAKLAND PARK BOULEVARD - FORT LAUDERDALE, FL 33311	59-1484333		44,504.	0.			CHILDCARE
ST. MARK CATHOLIC SCHOOL 5601 S. FLAMINGO ROAD SOUTHWEST RANCHES, FL 33330	65-0496919		48,594.	0.			CHILDCARE
ST. MARK EPISCOPAL CHURCH SCHOOL 1750 EAST OAKLAND PARK BLVD. FORT LAUDERDALE, FL 33334	59-6031689		66,057.	0.			CHILDCARE
ST. MAXIMILIAN KOLBE CAHOLIC CHURCH - 701 NORTH HIATUS ROAD - PEMBROKE PINES, FL 33026	59-2406478		71,113.	0.			CHILDCARE
STAGE ONE ACADEMY 450 NW 5TH COURT FORT LAUDERDALE, FL 33311	27-4200647		412,551.	0.			CHILDCARE
STEPS FOR LEARNING PRESCHOOL 2150 W 76 STREET HIALEAH, FL 33016	26-3572452		6,641.	0.			CHILDCARE

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STEWART, TAKEISHA DBA FUTURE GENIUS ACAD - 3001 W. BROWD BLVD - FORT LAUDERDALE, FL 33312	80-0633881		187,484.	0.			CHILDCARE
SUNDOTCOM EDUCATIONAL CENTER, LLP. DBA MY FIRST YEARS PRESCH - 5559 S. UNIVERSITY DRIVE - DAVIE, FL 33328	20-2486129		228,251.	0.			CHILDCARE
SUNRISE PRESCHOOL 13785 NW 5TH STREET SUNRISE, FL 33325	47-3884588		248,057.	0.			CHILDCARE
SUNRISE PRESCHOOL II 8812 SPRINGTREE LAKES DRIVE SUNRISE, FL 33351	82-1700376		590,477.	0.			CHILDCARE
SUNSHINE AFTER CARE AT BLVD. HEIGHTS ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		68,390.	0.			CHILDCARE
SUNSHINE AFTER CARE AT DOLPHIN BAY ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		97,200.	0.			CHILDCARE
SUNSHINE AFTER CARE AT DRIFTWOOD COMMUNITY CENTER - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		49,143.	0.			CHILDCARE
SUNSHINE AFTER CARE AT EMBASSY CREEK - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		83,004.	0.			CHILDCARE
SUNSHINE AFTER CARE AT HARBORDALE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		78,468.	0.			CHILDCARE

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SUNSHINE AFTER CARE AT MARGATE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		77,939.	0.			CHILDCARE
SUNSHINE AFTER CARE AT NORTH ANDREWS GARDENS - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		57,617.	0.			CHILDCARE
SUNSHINE AFTER CARE AT PANTHER RUN 7900 PETERS ROAD PLANTATION, FL 33324	65-0978444		67,371.	0.			CHILDCARE
SUNSHINE AFTER CARE AT PINE ISLAND MULTICENTER - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		50,569.	0.			CHILDCARE
SUNSHINE AFTER CARE AT SEA CASTLE ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		81,758.	0.			CHILDCARE
SUNSHINE AFTER CARE AT ST. DAVID CATHOLIC CHURCH - 7900 PETERS ROAD - PLANTATION, FL 33324	65-0978444		87,390.	0.			CHILDCARE
SUNSHINE AFTER CARE AT STIRLING ELEMENTARY - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		65,089.	0.			CHILDCARE
SUNSHINE AFTER CARE COCONUT PALMS ELEM - 7900 PETERS ROAD - PLANTATION, FL 33324	65-0978444		71,958.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		72,354.	0.			CHILDCARE

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SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		74,413.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		63,761.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		77,383.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD # B101 - PLANTATION, FL 33324	65-0978444		73,661.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		83,006.	0.			CHILDCARE
SUNSHINE AFTER SCHOOL CHILD CARE, INC. - 7900 PETERS ROAD #B101 - PLANTATION, FL 33324	65-0978444		59,302.	0.			CHILDCARE
SUNSHINE LB CORP. DBA SUNSHINE LEARNING ACADEMY - 6237 MIRAMAR PARKWAY - MIRAMAR, FL 33023	85-2967406		101,993.	0.			CHILDCARE
SUNSHINE S LEARNING CENTER OF PINES - 7801 SHERIDAN ST. - HOLLYWOOD, FL 33024	82-5209185		321,698.	0.			CHILDCARE
SUNSHINE STATE ACADEMY 1801 PLUNKETT STREET HOLLYWOOD, FL 33020	26-4762242		48,563.	0.			CHILDCARE

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SUNSHINE STATE ACADEMY 2, INC. 1308 SOUTH FEDERAL HIGHWAY HOLLYWOOD, FL 33020	45-5409636		298,725.	0.			CHILDCARE
TANGLEWOOD ACADEMY, LLC. 3630 NW 5TH TERR. BOCA RATON, FL 33431	85-2630909		738,571.	0.			CHILDCARE
TAPPAN INC FLORIDA CORPORATION DBA TIME TO CARE PRESCHOOL - 5800 NW 8TH STREET - MARGATE, FL 33063	65-0263708		110,256.	0.			CHILDCARE
TCS IMPACT, INC. 4653 SW 132ND AVE MIRAMAR, FL 33027	85-3583730		185,790.	0.			CHILDCARE
TEDDY BEAR CHILD CARE/LEARNING CENTER, INC. - 4340 W. OAKLAND PARK BLVD. - LAUDERDALE LAKES, FL 33313	65-0893385		399,580.	0.			CHILDCARE
TEMPLE BETH EL OF HOLLYWOOD DBA PRESCHOOL AT TEMPLE EL - 1351 S 14TH AVENUE - HOLLYWOOD, FL 33020	59-0794397		184,800.	0.			CHILDCARE
TEMPLE BETH EMET EARLY CHILDHOOD 4807 S FLAMINGO ROAD COOPER CITY, FL 33330	59-1707916		388,568.	0.			CHILDCARE
TEMPLE KOL AMI EMANU-EL EARLY CHILDHD - 8200 PETERS ROAD - PLANTATION, FL 33324	23-7449716		278,536.	0.			CHILDCARE
TEMPLE SINAI OF HOLLYWOOD 1400 N 46 AVENUE HOLLYWOOD, FL 33021	59-0791032		165,479.	0.			CHILDCARE

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TENDER LOVING CARE CHILD CENTER (THE) - 2325 SIMMS STREET - HOLLYWOOD, FL 33020	65-0294652		43,078.	0.			CHILDCARE
TENDER LOVING CARE PRESCHOOL, INC. 4055 NW 183RD STREET MIAMI, FL 33055	65-0782786		7,639.	0.			CHILDCARE
TERRI SIMMONS DBA TERRI'S TINY TOTS, INC. - 1767 NW 38TH STREET - OAKLAND PARK, FL 33309	41-2158835		25,843.	0.			CHILDCARE
THE BLAKE SCHOOL OF PLANTATION 7011 W. SUNRISE BLVD. PLANTATION, FL 33313	65-0859508		115,278.	0.			CHILDCARE
THE EARLY EDUCATION CENTER T. 3230 SOUTH DOUGLAS ROAD MIRAMAR, FL 33025	46-5730644		839,500.	0.			CHILDCARE
THE FORT LAUDERDALE SCHOOLS LLC DBA KLA FORT LAUDERDALE - 2857 E. OAKLAND PARK BLVD. - FORT LAUDERDALE, FL 33306	30-0970526		108,472.	0.			CHILDCARE
THE FTP GROUP INTERNATIONAL LLC DBA AMERICAN EAGLE ACADEMY - 10046 W MCNAD ROAD - TAMARAC, FL 33321	38-3919140		250,165.	0.			CHILDCARE
THE HOPEWELL MISSIONARY BAPTIST CHURCH OF POMPANO, INC. - 900 NW 15TH STREET - POMPANO BEACH, FL 33060	59-2347309		171,031.	0.			CHILDCARE
THE LEARNING CENTER FOR KIDS 1904 SW 4TH AVENUE FORT LAUDERDALE, FL 33315	01-0905834		193,964.	0.			CHILDCARE

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THE LEARNING EXPERIENCE AT DEERFIELD BEACH - 210 HILLSBORO TECHNOLOGY DRIVE - DEERFIELD BEACH, FL 33441	37-1796258		289,041.	0.			CHILDCARE
THE LEARNING PRESCHOOL, INC. 2514 SHERIDAN STREET HOLLYWOOD, FL 33020	45-5292399		379,419.	0.			CHILDCARE
THE LEARNING SPACE CHRISTIAN ACADEMY - 11 SW 11TH STREET - FORT LAUDERDALE, FL 33315	47-2444809		267,682.	0.			CHILDCARE
THE RECONSTRUCTIONIST SYNAGOGUE INC - 11301 W. BROWARD BLVD. - PLANTATION, FL 33325	59-1689889		119,421.	0.			CHILDCARE
THE REFORM CONGREGATION OF WESTON DBA TEMPLE DOR DORIM - 2360 GLADES CIRCLE - WESTON, FL 33327	65-0651401		255,654.	0.			CHILDCARE
THE SAGEMONT SCHOOL 1570 SAGEMONT WAY WESTON, FL 33326	38-3890397		74,526.	0.			CHILDCARE
THE SCHOOL BOARD OF BROWARD COUNTY 600 SE 3RD AVE FORT LAUDERDALE, FL 33301	59-6000530		3,807,380.	0.			CHILDCARE
THE SOUTH FLORIDA CHURCH OF CHRIST, INC. DBA BROWARD CHRIST - 9191 ORANGE DRIVE - DAVIE, FL 33328	59-2434239		147,541.	0.			CHILDCARE
THOMAS JOSEPH MANNING DBA BRIGHT HORIZONS PRESCHOOL, LLC - 1700 NW 98TH AVE. - PEMBROKE PINES, FL 33024	86-3209567		26,382.	0.			CHILDCARE

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TIFFANY BART, INC. DBA THE ART OF SMART PRESCHOOL - 10643 EDIBURGH ST. - COOPER CITY, FL 33026	46-0654176		111,258.	0.			CHILDCARE
TINY BLOCKS PRESCHOOL 5925 LYONS ROAD COCONUT CREEK, FL 33073	06-1692960		154,674.	0.			CHILDCARE
TINY TOT'S ACADEMY, INC. 6311 WASHINGTON STREET HOLLYWOOD, FL 33023	04-3743239		216,963.	0.			CHILDCARE
TINY TOTS KINGDOM, INC. 4861 NORTH DIXIE HIGHWAY, SUITE # OAKLAND PARK, FL 33334	20-4402686		288,652.	0.			CHILDCARE
TLE AT SUNRISE, LLC 9410 W. COMMERCIAL BLVD SUNRISE, FL 33351	30-0961389		275,202.	0.			CHILDCARE
TREE OF LIFE CHRISTIAN ACADEMY PRESCHOOL - 1250 SW 160TH AVE. - WESTON, FL 33326	27-5080056		245,537.	0.			CHILDCARE
TRICOUNTY PRESCHOOLS 3 LLC DBA SUNSHINE RANCHES PRESCHOOL - 19200 SW 57TH COURT - SOUTHWEST RANCHES, FL 33332	87-2365733		6,591.	0.			CHILDCARE
TRINITY LEARNING CENTER 3901 NE 22ND AVE LIGHTHOUSE POINT, FL 33064	65-0712982		299,228.	0.			CHILDCARE
TUTOR TIME CHILD CARE LEARNING / PLANT. - 851 SW 78TH AVENUE - PLANTATION, FL 33324	36-4500741		580,312.	0.			CHILDCARE

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TWINKLE LITTLE MINDS ACADEMY 5553 NORTH STATE ROAD 7 NORTH LAUDERDALE, FL 33319	86-2217842		223,975.	0.			CHILDCARE
TWINS GYMNASTICS, INC. 1297 NORTH UNIVERSITY DRIVE CORAL SPRINGS, FL 33071	65-1040713		13,591.	0.			CHILDCARE
TWINS GYMNASTICS INC. 1297 UNIVERSITY DRIVE CORAL SPRINGS, FL 33071	65-1040713		51,147.	0.			CHILDCARE
UNIQUE KIDS PRESCHOOL, INC. 836 NW 183RD STREET MIAMI GARDENS, FL 33169	20-2569097		23,913.	0.			CHILDCARE
UNIQUE SCHOLARS ACADEMY LLC DBA CHILDREN'S VILLAGE - 1330 NE 4TH AVE - FORT LAUDERDALE, FL 33304	61-1793367		160,543.	0.			CHILDCARE
UNITED CEREBRAL PALSY ASSOCIATION OF BROWARD, PALM BEACH, AN - 3117 SW 13TH COURT - FORT LAUDERDALE, FL 33312	59-0174817		38,672.	0.			CHILDCARE
UNITED PENTECOSTAL CHURCH OF COOPER CITY INC - 5201 S FLAMINGO ROAD - COOPER CITY, FL 33330	65-0400102		67,883.	0.			CHILDCARE
UNIVERSITY ACADEMY 1401 S. STATE ROAD 7 NORTH LAUDERDALE, FL 33068	81-2029733		441,850.	0.			CHILDCARE
USA OF DAVIE LLC DBA UNIVERSITY STATION ACADEMY - 5400 S UNIVERSITY DRIVE, 700 - DAVIE, FL 33328	36-4763509		460,060.	0.			CHILDCARE

Schedule I (Form 990)

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EARLY LEARNING COALITION OF BROWARD

Schedule I (Form 990)

COUNTY, INC.

65-1060848

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VEC PRESCHOOLS, LLC DBA LITTLE SCHOLARS PRESCHOOL - 2500 NE 14TH STREET CAUSEWAY - POMPANO BEACH, FL 33062	84-3122648		184,137.	0.			CHILDCARE
VELANDIA CORP DBA WORLD OF LEARNING ACADEMY - 4129 N PINE ISLAND RD - SUNRISE, FL 33351	20-8232171		380,692.	0.			CHILDCARE
VIVIAN RAMOS DBA VIVY FAMILY DAYCARE - 150 NW 78TH AVE - PEMBROKE PINES, FL 33024	84-3079416		16,558.	0.			CHILDCARE
WASHINGTON PARK CHILD CARE CENTER 5731 PEMBROKE ROAD HOLLYWOOD, FL 33023	65-0767614		256,533.	0.			CHILDCARE
WASHINGTON, MADELYN DBA LITTLE CREATION FAMILY CHILDCARE - 9513 NW 52ND COURT - SUNRISE, FL 33351	65-1059147		74,425.	0.			CHILDCARE
WEE ONES OF STIRLING LEARNING CENTER - 189 MORNINGSIDE DRIVE - MIAMI SPRINGS, FL 33166	81-4308197		320,244.	0.			CHILDCARE
WESTCARE FLORIDA, INC. DBA PEMBROKE PINES CHILDRENS ACADEMY - 1627 POINCIANA DRIVE - PEMBROKE PINES, FL 33025	27-5180625		111,535.	0.			CHILDCARE
WHITE, KATINA DBA KATINA'S LITTLE ADVEN. - 2830 NW 25TH STREET - FORT LAUDERDALE, FL 33311	46-5159777		52,751.	0.			CHILDCARE
WILLIE C. FRAZIER OUTREACH MINISTRY, INC. DBA YOUTH FOR - 675 NW 22ND ROAD - FORT LAUDERDALE, FL 33311	47-2349756		237,819.	0.			CHILDCARE

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EARLY LEARNING COALITION OF BROWARD

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WILSON, LACREMA DBA VICTORIA LEARNING CENTER, INC. - 6960 NW 4TH PLACE - MARGATE, FL 33063	82-5145635		13,984.	0.			CHILDCARE
WINDSOR PARK PRESCHOOL 6600 POWERLINE ROAD FORT LAUDERDALE, FL 33309	20-1807706		381,791.	0.			CHILDCARE
WKA, LLC. DBA WEE KIDS 11800 LAKEVIEW DRIVE CORAL SPRINGS, FL 33071	27-3645803		412,997.	0.			CHILDCARE
WKP2, LLC. DBA WEE KIDS # 2 11401 NW 56TH DRIVE CORAL SPRINGS, FL 33076	81-3832978		375,122.	0.			CHILDCARE
WOMANWORKS, INC. DBA BROADVIEW CHILDREN'S CENTER - 1880 SW 62ND AVE - NORTH LAUDERDALE, FL 33068	59-2798822		270,585.	0.			CHILDCARE
WONDERLAND MONTESSORI ACADEMY 500 NORTH FEDERAL HIGHWAY HALLANDALE, FL 33009	45-5451875		131,678.	0.			CHILDCARE
WWJD YOUTH OUTREACH MINISTRY INC 1120 NW 6TH STREET FORT LAUDERDALE, FL 33311	03-0413881		53,161.	0.			CHILDCARE
YOUNG HEROES EVOLVING EFFERVESCENTLY, LLC - 740 E. MCNAB ROAD - POMPAHO BEACH, FL 33060	85-1367939		26,484.	0.			CHILDCARE
YOUNG KIDZ ACADEMY 6281 PEMBROKE RD. HOLLYWOOD, FL 33023	65-1016933		501,258.	0.			CHILDCARE

Schedule I (Form 990)

EARLY LEARNING COALITION OF BROWARD

Schedule I (Form 990)

COUNTY, INC.

65-1060848

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YOUTH INVESTMENTS OF COOPER CITY INC. - P.O. BOX 291447 - DAVIE, FL 33329	20-2415042		697,485.	0.			CHILDCARE
YOUTH INVESTMENTS OF DAVIE INC P.O. BOX 291447 DAVIE, FL 33329	65-0528189		922,747.	0.			CHILDCARE
YOUTH INVESTMENTS OF PEMBROKE PINES INC - P.O. BOX 291447 - DAVIE, FL 33329	65-0843006		1,155,890.	0.			CHILDCARE
YOUTH INVESTMENTS OF WESTON INC P.O. BOX 291447 DAVIE, FL 33329	20-2415073		505,614.	0.			CHILDCARE
YOUTHLAND ACADEMY OF DAVIE DBA SUNNY SEEDS PRESCHOOL - 13750 WEST STATE ROAD 84 - DAVIE, FL 33325	27-3546235		262,369.	0.			CHILDCARE
ZAVI LLC DBA WESTON LEARNING ACADEMY - 10141 CLEARY BLVD. - PLANTATION, FL 33324	84-2490937		63,857.	0.			CHILDCARE
ZION EARLY LEARNING CENTER DBA ZION EVANGELICAL LEARNING CEN - 959 SE 6TH AVE - DEERFIELD BEACH, FL 33441	59-1109394		115,359.	0.			CHILDCARE

Schedule I (Form 990)

132241
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EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.

65-1060848

Schedule I (Form 990) 2021

Page 2

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
CHILDCARE	16	536,216.	0.		
STIPENDS	217	52,575.	0.		

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

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

OMB No. 1545-0047

2021

**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

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2021

Part 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.

[illegible]

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

2021

**Open to Public
Inspection**

Name of the organization

EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.

Employer identification number
65-1060848

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SYSTEM FOR PUBLICLY FUNDED EARLY EDUCATION AND CARE PROGRAMS IN BROWARD
COUNTY, SERVING CHILDREN FROM BIRTH TO THIRTEEN YEARS OF AGE.

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

EDUCATION PROGRAM THAT YEAR OR WAIT UNTIL THE FOLLOWING YEAR WHEN THEIR
CHILD IS 5.

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

THE AUDIT COMMITTEE AND BOARD IS PRESENTED THE 990 FOR REVIEW AT A PUBLIC
MEETING

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

POTENTIAL CONFLICTS ARE REQUIRED TO BE PRESENTED FOR REVIEW AT EVERY
MEETING

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

BASED ON COMPARATIVE COMPENSATION AND BENEFITS PAID TO CEOS AND OTHER KEY
EMPLOYEES BY SIMILAR ORGANIZATIONS, THE EXECUTIVE COMMITTEE OF THE BOARD
REVIEWS AND RECOMMENDS SALARY AND BENEFITS FOR APPROVAL BY THE BOARD OF
DIRECTORS

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

ALL PUBLIC RECORDS ARE AVAILABLE UPON REQUEST

FORM 990, PART XII, LINE 2C

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

Schedule O (Form 990) 2021

132211 11-11-21

110

16040213 757829 MP16583

2021.05040 EARLY LEARNING COALITION OF

MP165831
Page 433 of 757

Name of the organization **EARLY LEARNING COALITION OF BROWARD
COUNTY, INC.**

Employer identification number
65-1060848

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR

Contributions to Nonprofits "Donation Request" Application - Submission #520

Date Submitted: 4/27/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 5, 2023.

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@lbtse-fl.gov.

Organization Information

Organization Name*

Goodman Jewish Family Services

Address*

5890 S. Pine Island Road, Suite 201

City*

Davie

State*

FL

Zip Code*

33328

Contact Person*

Rebecca Reichert

Title*

Grant Writer

Phone Number*

954-909-0811

Email*

rreichert@jfsbroward.org

Federal Identification Number (FIN)*

59-0995106

DUNS*

073578752

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

CH196

Request Information

Project/Program Name*

Goodman Jewish Family Services Financial Assistance Program

Requested Funding Amount*

15,000

Project/Program Details

Briefly describe your organization*

Goodman Jewish Family Services (GJFS) is dedicated to empowering individuals, strengthening families, protecting the vulnerable and helping seniors age safely and with dignity in their homes by providing innovative social services and programs to the Broward community. Services provided by GJFS are based on Jewish values to improve quality of life regardless of race, religion, ethnic background, sexual orientation, and/or gender identity.

GJFS supports those who face daily challenges, including the normal transition of life, new and unexpected hardships, and immediate crises.

GJFS services provide comprehensive psychological services, counseling, food, financial assistance, resources, and referrals. Individuals and families, seniors, Holocaust survivors, survivors of domestic abuse, people with developmental disabilities, and those in need of mental health support are among the clients we serve.

Explain the objectives of your project*

GJFS helps those in desperate need by providing financial assistance when no other family member or community resources are available, sufficient or appropriate. We understand that unexpected financial emergencies can leave someone feeling blindsided and helpless. Whether it's a job loss, medical expense, or an emergency home repair, the sudden change in a financial situation can be enormously stressful.

The Financial Assistance program is designed to be a one-time crisis intervention for help with basic needs. We provide assistance with food, rent, utilities, and more for seniors, families, individuals throughout Broward County.

Compassionate social workers evaluate each applicant individually, maintaining the highest degree of sensitivity, confidentiality, respect, and discretion. We understand the personal struggles and the difficulty in making the decision to reach out for help. GJFS aims to help each applicant in some way, whether through direct services or appropriate referral to another organization or service.

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

Program Details

Program Details 2023.docx

Optional file upload.

Target Population**Define the target population for your project***

GJFS Financial Assistance program serves families and individuals in Broward County who are experiencing financial needs including eviction, homelessness, and utility shut-offs. The target population includes the most vulnerable members of our community, in particular, those with emergent financial needs, seniors 55+, the unemployed, and those with disabilities. We estimate we will provide financial assistance to 30 Lauderdale-by-the-Sea residents.

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

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

Target population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

For the Financial Assistance Program, we measure the following on an ongoing basis:
How many calls we receive for financial assistance
Number of clients who recieve financial assistance per month
Number of individuals impacted in the household
Total dollar amount in financial assistance provided per month
What was the financial assistance (rent, mortgage, utilities, medical needs, etc.)
Demographics of the clients served (age, sex, race, ethnicity, current city of residence)

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

Project Evaluation

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*	Last Name*
Rebecca	Reichert
Title*	Date*
Grant Writer	April 27, 2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

Form 990 Return of Organization Exempt from Income Tax*

GJFS 990 FY2020-21.pdf

Organization Annual Budget*

GJFS Organizational Budget.pdf

Audited Financial Statement*

GJFS Audited Financial
Statement.pdf

501(C)(3) Determination Letter*

GJFS 501c3 Tax Exempt Letter.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 approved amount will be provided to the organization. Please note that the formal letter/affidavit 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 Details

The Goodman Jewish Family Services (GJFS) Financial Assistance Program serves families and individuals in Broward County who are experiencing emergency financial needs including eviction, homelessness, and utility shut-offs. The target population includes the most vulnerable members of our community, in particular, those with emergent financial needs, seniors 55+, the unemployed, and those with disabilities.

The GJFS Financial Assistance program is a core service provided by the agency for the Broward community. For families struggling with economic challenges, the program provides a combination of centralized intake, financial assistance, and information and referrals. Typically, this is the first touchpoint for families in need, and it is oftentimes the lifeline for assessment and referrals to behavioral health, domestic violence supports, food, and clothing. With 73% of our clients requesting assistance for rent or mortgage payments, many of whom are seniors, we have been inundated with COVID-related emergencies requiring higher than usual funding levels for multiple needs per client. Case managers work with clients to determine program eligibility. The financial assistance case managers focus on assessing needs, providing financial assistance for the emergent need, and other JFS services and community resources through referrals and advocacy. On-going financial assistance is determined on a case-by-case basis. The financial assistance case managers also assist with contacting other social services and helping to apply for support from other appropriate resources (i.e., Medicaid, Meals on Wheels, etc.).

Last year, GJFS received over 200,000 calls for help from our community. We were able to provide over \$2,900,000 in emergency financial assistance last year. The City of Lauderdale-by-the-Sea is home to a large population of people that GJFS directly serves.

1. GOAL: GJFS will provide relevant information and referrals by assessing and verifying clients' needs.
 - Measurable Outcome: 100% of callers will be assessed through our Centralized Intake department.
 - Measurable Outcome: 100% of callers will either become JFS clients or, if not eligible for JFS services, will be provided with basic information/referrals to other service providers as appropriate.
2. GOAL: GJFS will make all efforts to alleviate each client's immediate or pending crises, to avoid loss of basic needs such as housing, food, medication, and utilities.
 - Measurable Outcome: GJFS will provide financial assistance to eligible GJFS clients within three business days.
 - Measurable Outcome: Case Managers will provide direct intervention on utility shut-offs or home evictions to prevent homelessness.

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

2020Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning

07/01, 2020, and ending

06/30, 2021

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

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

Room/suite

5980 S PINE ISLAND ROAD, STE 201

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

DAVIE, FL 33328

F Name and address of principal officer: **RANDY COLMAN**

5980 S PINE ISLAND ROAD, DAVIE, FL 33328

D Employer identification number

59-0995106

E Telephone number

(954) 370-2140

G Gross receipts \$ 29,195,608.**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: DEDICATED TO EMPOWERING INDIVIDUALS, STRENGTHENING FAMILIES AND PROTECTING THE VULNERABLE BY PROVIDING SOCIAL SERVICES TO THE ENTIRE COMMUNITY, BASED ON JEWISH VALUES.	
	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 21.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 21.
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5 74.
	6	Total number of volunteers (estimate if necessary)	6 250.
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.
	8	Contributions and grants (Part VIII, line 1h)	Prior Year 25,884,039. Current Year 28,722,427.
	9	Program service revenue (Part VIII, line 2g)	482,408. 460,723.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,162. 12,240.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-78,139. 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,315,470. 29,195,390.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	20,147,787. 21,722,306.
	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)	5,064,095. 4,984,640.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 424,326.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,544,591. 1,551,461.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	26,756,473. 28,258,407.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	-441,003. 936,983.
	20	Total assets (Part X, line 16)	Beginning of Current Year 8,721,942. End of Year 9,005,897.
	21	Total liabilities (Part X, line 26)	5,229,870. 4,569,232.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,492,072. 4,436,665.

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 PAUL HAMMERSCHMIDT	Preparer's signature <i>Paul Hammerschmidt</i>	Date 2/24/2022	Check ☐ if self-employed	PTIN P01384178
	Firm's name ▶ BDO USA, LLP	Firm's EIN ▶ 13-5381590			
	Firm's address ▶ 100 PARK AVENUE NEW YORK, NY 10017-5001	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** (2020)

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 \$ 26,748,000. including grants of \$ 21,722,306.) (Revenue \$ 460,723.)

THE AGENCY PROVIDES VARIOUS SERVICES, PRIMARILY TO THE MEMBERS OF
THE JEWISH COMMUNITY IN BROWARD COUNTY, INCLUDING COUNSELING, CARE
MANAGEMENT, AND FINANCIAL ASSISTANCE TO THOSE IN NEED.

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 ► 26,748,000.

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

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
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>		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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? 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		8
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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 74		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 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?		
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?		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 21 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 21		
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 in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	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 in 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 in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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 ►
 DAVID MARCUN, 5890 S PINE ISLAND ROAD, 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 instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(1) RANDY KOMISNKY PRESIDENT/CEO (THRU 12/2020)	39.00 1.00			X				232,917.	0.	18,633.
(2) LISA RAHMAN CEO (THRU 5/1/2020)	0. 0.						X	163,084.	0.	15,500.
(3) CLAUDIA WELSH DIR. STRATEGIC DEVELOPMENT	40.00 0.					X		150,879.	0.	0.
(4) ERIC TROY DIR. HOLOCAUST SURVIVORS ASSIS	40.00 0.					X		145,076.	0.	0.
(5) JESSICA RUIZ DIR. BEHAVIORAL HEALTH	40.00 0.					X		119,467.	0.	0.
(6) BARRY JOHNSON CFO (THRU 7/2/2020)	39.00 1.00			X				70,000.	0.	0.
(7) DAVID MALCUN (SEE SCH O) SENIOR DIR OF HR (EFF 9/20)	39.00 1.00			X				24,000.	0.	0.
(8) DOUG JACOBS CHAIRMAN	1.00 2.00	X		X				0.	0.	0.
(9) ALAN B. COHN CHAIR	1.00 1.00	X		X				0.	0.	0.
(10) DAVID SCHULMAN TREASURER	1.00 2.00	X		X				0.	0.	0.
(11) DOUG COHEN SECRETARY	1.00 0.	X		X				0.	0.	0.
(12) JODI BERMAN CHAIR AT LARGE	1.00 0.	X						0.	0.	0.
(13) IVY FEINSTEIN BOARD MEMBER	1.00 0.	X						0.	0.	0.
(14) BENJAMIN GENET BOARD MEMBER	1.00 0.	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)	(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) BARBARA GOLDBERG CHAIR AT LARGE	1.00 0.	X						0.	0.	0.
16) MARCY HOFFMAN BOARD MEMBER	1.00 0.	X						0.	0.	0.
17) ZACHARY HOFFMAN BOARD MEMBER	1.00 0.	X						0.	0.	0.
18) ROBERT ISBITTS BOARD MEMBER	1.00 0.	X						0.	0.	0.
19) STEPHEN JACKMAN CHAIR AT LARGE	1.00 2.00	X						0.	0.	0.
20) MARC LOWELL BOARD MEMBER	1.00 0.	X						0.	0.	0.
21) MIKE MASAREK BOARD MEMBER	1.00 0.	X						0.	0.	0.
22) RONIT NEUMAN BOARD MEMBER	1.00 0.	X						0.	0.	0.
23) DR. SHELDON ROSS CHAIR AT LARGE	1.00 2.00	X						0.	0.	0.
24) ERIS SANDLER BOARD MEMBER	1.00 0.	X						0.	0.	0.
25) SHARON SCHWARTZ BOARD MEMBER	1.00 1.00	X						0.	0.	0.
1b Sub-total								905,423.	0.	34,133.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								905,423.	0.	34,133.

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, or 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
ATTACHMENT 1		

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 **4**

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

[illegible]

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	5
---	---	---

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 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 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				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	2,066,883.			
	e	Government grants (contributions) . .	1e	669,590.			
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	25,985,954.			
	g	Noncash contributions included in lines 1a-1f.	1g	\$ 368,954.			
	h	Total. Add lines 1a-1f		28,722,427.			
	Program Service Revenue				Business Code		
2a		COUNSELING SERVICES		624100	460,723.	460,723.	
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		460,723.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).		12,458.			12,458.
	4	Income from investment of tax-exempt bond proceeds .		0.			
	5	Royalties		0.			
	6a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss).		0.			
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses . .		218.			
	c	Gain or (loss)		-218.			
	d	Net gain or (loss)		-218.			-218.
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		0.			
	b	Less: direct expenses		0.			
	c	Net income or (loss) from fundraising events.		0.			
	9a	Gross income from gaming activities. See Part IV, line 19		0.			
	b	Less: direct expenses		0.			
	c	Net income or (loss) from gaming activities.		0.			
	10a	Gross sales of inventory, less returns and allowances		0.			
b	Less: cost of goods sold		0.				
c	Net income or (loss) from sales of inventory.		0.				
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		0.			
12	Total revenue. See instructions		29,195,390.	460,723.		12,240.	

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	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	21,722,306.	21,722,306.		
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	289,916.	130,462.	115,967.	43,487.
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	3,713,739.	3,105,049.	327,424.	281,266.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	41,612.	34,090.	5,883.	1,639.
9 Other employee benefits	621,486.	509,144.	87,858.	24,484.
10 Payroll taxes	317,887.	260,424.	44,939.	12,524.
11 Fees for services (nonemployees):				
a Management	0.			
b Legal	19,842.		19,842.	
c Accounting	34,000.		34,000.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	203.		203.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	559,843.	392,450.	136,874.	30,519.
12 Advertising and promotion	98,476.	31,288.	67,188.	
13 Office expenses	226,591.	138,557.	77,769.	10,265.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	194,124.	155,927.	29,626.	8,571.
17 Travel	12,219.	10,982.	1,156.	81.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	1,213.	1,148.	65.	
20 Interest	15,130.		15,130.	
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	68,867.	30,002.	38,865.	
23 Insurance	92,460.	74,715.	13,944.	3,801.
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 DUES AND SUBSCRIPTIONS	74,062.	46,845.	24,280.	2,937.
b INDIRECT EVENT EXPENSES	21,059.	9,787.	10,732.	540.
c BAD DEBT EXPENSE	5,898.		5,898.	
d MISCELLANEOUS EXPENSES	127,474.	94,824.	28,438.	4,212.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	28,258,407.	26,748,000.	1,086,081.	424,326.
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)	0.			

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	2,020,478.	1	3,312,702.
	2 Savings and temporary cash investments.	2,880,185.	2	356,540.
	3 Pledges and grants receivable, net	554,439.	3	685,773.
	4 Accounts receivable, net.	38,039.	4	28,895.
	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	0.	8	0.
	9 Prepaid expenses and deferred charges	64,292.	9	36,602.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	582,549.		
	10b Less: accumulated depreciation.	277,612.		
		370,268.	10c	304,937.
	11 Investments - publicly traded securities.	79,012.	11	91,319.
	12 Investments - other securities. See Part IV, line 11.	0.	12	0.
	13 Investments - program-related. See Part IV, line 11.	0.	13	0.
	14 Intangible assets	0.	14	0.
15 Other assets. See Part IV, line 11.	2,715,229.	15	4,189,129.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,721,942.	16	9,005,897.	
Liabilities	17 Accounts payable and accrued expenses.	1,082,103.	17	1,500,405.
	18 Grants payable	0.	18	0.
	19 Deferred revenue.	656,561.	19	286,146.
	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	0.	23	0.
	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	3,491,206.	25	2,782,681.
	26 Total liabilities. Add lines 17 through 25.	5,229,870.	26	4,569,232.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ X and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,188,354.	27	4,171,971.
	28 Net assets with donor restrictions.	303,718.	28	264,694.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.		30	
	31 Retained earnings, endowment, accumulated income, or other funds.		31	
	32 Total net assets or fund balances	3,492,072.	32	4,436,665.
33 Total liabilities and net assets/fund balances.	8,721,942.	33	9,005,897.	

Form **990** (2020)

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	29,195,390.
2	Total expenses (must equal Part IX, column (A), line 25)	2	28,258,407.
3	Revenue less expenses. Subtract line 2 from line 1	3	936,983.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,492,072.
5	Net unrealized gains (losses) on investments	5	2,615.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	4,995.
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	4,436,665.

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 in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . .

Yes No

2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

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

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

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

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

Schedule A (Form 990 or 990-EZ) 2020

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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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19,669,912.	19,244,137.	19,251,171.	25,605,674.	28,722,427.	112,493,321.
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.	19,669,912.	19,244,137.	19,251,171.	25,605,674.	28,722,427.	112,493,321.
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						112,493,321.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.	19,669,912.	19,244,137.	19,251,171.	25,605,674.	28,722,427.	112,493,321.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	18,586.	63,984.	83,751.	27,162.	12,458.	205,941.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	34,910.	22,444.	178,526.	0.	0.	235,880.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		1,519.				1,519.
11 Total support. Add lines 7 through 10						112,936,661.
12 Gross receipts from related activities, etc. (see instructions)					12	2,197,944.
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 2020 (line 6, column (f), divided by line 11, column (f))	14	99.61 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	99.91 %
16a 33 1/3% support test - 2020. 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 - 2019. 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 - 2020. 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 - 2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 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 in lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described in line 11a above?	11b	
c A 35% controlled entity of a person described in 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 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 governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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 in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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>):	1e		
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 or 990-EZ) 2020

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 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule A (Form 990 or 990-EZ) 2020

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

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2016	2017	2018	2019	2020	TOTAL
MISCELLANEOUS INCOME		1,519.				1,519.
TOTALS		1,519.				1,519.

Schedule of Contributors

OMB No. 1545-0047

2020

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

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 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 (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, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization **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	\$ 1,084,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	N/A	\$ 21,642,229.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	N/A	\$ 2,066,883.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	N/A	\$ 669,590.	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

2020

**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 in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

(ii) Assets included in Form 990, Part X. ▶ \$ _____

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

a Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

b Assets included in Form 990, Part X. ▶ \$ _____

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

Schedule D (Form 990) 2020

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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	79,013.	77,868.	74,221.	69,783.	62,759.
b Contributions					
c Net investment earnings, gains, and losses	18,116.	1,145.	3,647.	4,438.	7,024.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	5,810.				
g End of year balance	91,319.	79,013.	77,868.	74,221.	69,783.

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

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		440,813.	229,218.	211,595.
d Equipment		123,236.	41,787.	81,449.
e Other		18,500.	6,607.	11,893.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				304,937.

Schedule D (Form 990) 2020

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) DUE FROM JFS OF BROWARD FDN	1,474,356.
(2) SECURITY DEPOSITS	18,276.
(3) INVESTMENT IN JFS OF BROWARD	2,634,847.
(4) BENEFICIAL INTEREST IN TRUST	61,650.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	4,189,129.

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	2,576,872.
(3)	DUE TO JFS OF BROWARD FDN	205,809.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		2,782,681.

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 . ☒ X

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 PAGE 5

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:

THE ORGANIZATION IS A NON-PROFIT CORPORATION WHICH IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE ("IRC") AND SALES AND USE TAX UNDER THE LAWS OF THE STATE OF FLORIDA.

THE ORGANIZATION RECOGNIZES AND MEASURES TAX POSITIONS BASED ON THEIR TECHNICAL MERIT AND ASSESSES THE LIKELIHOOD THAT THE POSITIONS WILL BE SUSTAINED UPON EXAMINATION BASED ON THE FACTS, CIRCUMSTANCES AND INFORMATION AVAILABLE AT THE END OF EACH PERIOD. INTEREST AND PENALTIES ON TAX LIABILITIES, IF ANY, WOULD BE RECORDED IN INTEREST EXPENSE AND OTHER NON-INTEREST EXPENSE, RESPECTIVELY. THE ORGANIZATION DID NOT INCUR ANY TAX EXPENSES DURING THE YEAR ENDED JUNE 30, 2021.

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 2018.

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
OF BROWARD COUNTY, INC.

DR. STANLEY AND PEARL GOODMAN JFS

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

Employer identification number

59-0995106

OMB No. 1545-0047

2020

Open to Public
Inspection

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of 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

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Schedule I (Form 990) 2020

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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	FINANCIAL ASSISTANCE	1,579.	1,843,392.			
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.

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 COHRO 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

2020

**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
☐ Travel for companions
☐ Tax indemnification 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 (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
☐ 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 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

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Schedule J (Form 990) 2020

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 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				
1CLAUDIA WELSH DIR. STRATEGIC DEVELOPMENT	(i) 150,879.	0.	0.	0.	0.	150,879.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
2RANDY KOMISNKY PRESIDENT/CEO (THRU 12/2020)	(i) 215,000.	17,917.	0.	18,633.	0.	251,550.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
3LISA RAHMAN CEO (THRU 5/1/2020)	(i) 81,542.	0.	81,542.	0.	15,500.	178,584.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

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 4A:

FORMER CEO LISA RAHMAN RECEIVED SEVERANCE PAYMENTS DURING CALENDAR YEAR

2020 TOTALING \$81,542 AS REPORTED ON PART II, COLUMN B(III).

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

2020

**Open to Public
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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	429.	368,954.	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 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?		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.		

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Schedule M (Form 990) 2020

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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

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

2020

**Open to Public
Inspection**

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

Employer identification number
59-0995106

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 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:

COMPENSATION OF THE CEO/CFO/COHRO FOR GOODMAN JEWISH FAMILY SERVICES OF
BROWARD IS DETERMINED BY THE BOARD OF DIRECTORS 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/COHRO 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/COHRO

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

Employer identification number
59-0995106

AND EVALUATES THE PERFORMANCE OF THE CEO/CFO/COHRO 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 GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VII, SECTION A:

DAVID MALCUN WAS HIRED AS SENIOR DIRECTOR OF HUMAN RESOURCES DURING
SEPTEMBER OF 2020. EFFECTIVE MAY OF 2021 DAVID MALCUN BECAME THE CHIEF
OPERATING AND HR OFFICER. COMPENSATION REPORTED ON PART VII REPRESENTS
HIS COMPENSATION AS SENIOR DIRECTOR OF HUMAN RESOURCES.

ATTACHMENT 1

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

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
ALTERNATIVE HOME HEALTH CARE 16847 NW 67TH AVENUE HIALEAH, FL 33015	HOME HEALTH CARE SVC	1,045,636.
COMFORTS OF HOME 10400 GRIFFIN ROAD #210 COOPER CITY, FL 33328	HOME HEALTH CARE SVC	567,843.
SILVER OAKS HOMEHEALTH CARE, INC. 290 NW 165TH ST STE P-100 NORTH MIAMI BEACH, FL 33162	HOME HEALTH CARE SVC	558,704.
AFFORDABLE MEDICAL	MEDICAL SUPPLIES	228,334.

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

Employer identification number
59-0995106

ATTACHMENT 1 (CONT'D)

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

NAME AND ADDRESS

DESCRIPTION OF SERVICES

COMPENSATION

7138 N. UNEVERSTY DR.
TAMARAC, FL 33321

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

DR. STANLEY AND PEARL GOODMAN JFS

OF BROWARD COUNTY, INC.

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

Employer identification number

59-0995106

OMB No. 1545-0047

2020Open to Public
Inspection**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. 5890 S PINE ISLAND ROAD DAVIE, FL 33328 46-5507093	FUNDRAISING	FL	501 (C) (3)	12	GOODMAN JFS	X	
(2)	JEWISH FAMILY HOMECARE, INC. 5890 S PINE ISLAND RD STE #200 DAVIE, FL 33328 47-3467060	ELDERLY CARE	FL	501 (C) (3)	12	GOODMAN JFS	X	
(3)								
(4)								
(5)								
(6)								
(7)								

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Schedule R (Form 990) 2020

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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.**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 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 X
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	2,066,883.	COST
(2)	JFS OF BROWARD FOUNDATION, INC.	D	2,634,847.	COST
(3)	JFS OF BROWARD FOUNDATION, INC.	D	1,474,356.	COST
(4)	JEWISH FAMILY HOMECARE, INC.	E	2,576,872.	COST
(5)	JFS OF BROWARD FOUNDATION, INC.	E	205,809.	COST
(6)	JEWISH FAMILY HOMECARE, INC.	M	15,548,315.	COST

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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.

GOODMAN JEWISH FAMILY SERVICES
BUDGET - FY23

	FY23 Budget
INCOME	
PROGRAM FEES	
PROGRAM FEE INCOME	694,277
<i>Total Program Fees</i>	694,277
FUNDRAISING	
INDIVIDUAL & CORPORATE DONATIONS	1,322,230
EVENT INCOME	87,000
FOUNDATION INCOME	-
JEWISH FEDERATION OF BROWARD	50,000
<i>Total Fundraising</i>	1,459,230
GRANTS	
CLAIMS CONFERENCE GRANT INCOME	24,183,792
GRANT INCOME	2,356,013
JEWISH FEDERATION OF BROWARD	666,500
JFS FOUNDATION	2,140,000
<i>Total Grants</i>	29,346,305
OTHER INCOME	
INKIND DONATIONS	502,000
INVESTMENT INCOME	-
LOAN FORGIVENESS	-
MISCELLANEOUS INCOME	-
	502,000
TOTAL INCOME	32,001,812
EXPENSES	
PERSONNEL RELATED COSTS	
PAYROLL EXPENSES	5,071,851
FRINGE BENEFITS	1,120,340
STAFF RELATED EXPENSES	200,956
<i>Total Personnel Related Costs</i>	6,393,147
PROGRAM COSTS	
CLIENT ASSISTANCE AND PROGRAM COSTS	23,704,032
<i>Total Program Costs</i>	23,704,032
FUNDRAISING AND MARKETING COSTS	
MARKETING AND PROMOTIONAL	78,268
FUNDRAISING & EVENT EXPENSE	89,070
<i>Total Fundraising and Marketing</i>	167,339
ADMINISTRATION	

RENT AND OCCUPANCY COSTS	263,496
OFFICE EXPENSES	162,731
TECHNOLOGY	228,077
INSURANCE EXPENSES	171,297
<i>Total Administration</i>	825,601
PROFESSIONAL FEES AND OTHER	
PROFESSIONAL FEES	289,558
OTHER EXPENSES	117,794
<i>Total Professional Fees and Other</i>	407,352
INKIND EXPENSES	
INKIND EXPENSES	502,000
	502,000
<i>TOTAL EXPENSES</i>	31,999,470
NET INCOME (LOSS)	2,341

In reply refer to: 0256410411
Oct. 13, 2020 LTR 4168C 0
59-0995106 000000 00
00015272
BODC: TE

DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 SPINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

Employer ID number: 59-0995106
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 05, 2020, about your tax-exempt status,

We issued you a determination letter in January 1963, recognizing you as tax-exempt under Internal Revenue Code CIRC) Section 501Cc) CO3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)C1) and 170Cb) C) CA)Cvi).

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

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

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice Ce-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947Ca)C1) Trust Treated as Private Foundation

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

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

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

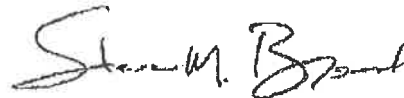
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DR STANLEY AND PEARL GOODMAN JFS OF
BROWARD COUNTY INC
5890 SPINE ISLAND RD KATZ BUILDING
DAVIE FL 33328-5937

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

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Steve M. Brown". The signature is fluid and cursive, with the first name "Steve" and last name "Brown" clearly distinguishable.

Steve M. Brown, Operations Manager
Operations 3-CIN



Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates

Consolidated Financial Statements
Years Ended June 30, 2022 and 2021

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

Consolidated Financial Statements
Years Ended June 30, 2022 and 2021

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

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Independent Auditor's Report

Board of Directors

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates
Davie, Florida

Opinion

We have audited the consolidated financial statements of Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates (collectively the "Organization"), a Florida non-profit organization, which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

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



Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, 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.

BDO USA, LLP

January 25, 2023
Boca Raton, Florida

Consolidated Financial Statements

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

Consolidated Statements of Financial Position

<i>June 30,</i>	2022	2021
Assets		
Cash and cash equivalents	\$ 5,305,795	\$ 6,040,287
Investments at fair value	15,142,529	16,886,261
Receivables:		
Grants and other receivables, net	4,337,676	507,962
Program service receivables	288,209	430,715
Pledges receivable, net	581,716	187,484
Prepaid expenses and other assets	465,830	469,264
Property and equipment, net	388,153	406,983
Total Assets	26,509,908	24,928,956
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	2,510,709	1,963,416
Deferred revenue	1,089,613	296,033
Total Liabilities	3,600,322	2,259,449
Net Assets		
Without donor restrictions		
Unrestricted	16,179,808	15,799,608
Board designated	79,160	91,319
Total without donor restrictions	16,258,968	15,890,927
With donor restrictions	6,650,618	6,778,580
Total Net Assets	22,909,586	22,669,507
Total Liabilities and Net Assets	\$ 26,509,908	\$ 24,928,956

See accompanying notes to the consolidated financial statements.

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

Consolidated Statements of Activities

Years Ended June 30,	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support						
Claims Conference grants	\$ 22,516,115	\$ -	\$ 22,516,115	\$ 21,788,311	\$ -	\$ 21,788,311
United Jewish Community of Broward County, Inc. allocation	584,000	-	584,000	582,500	-	582,500
United Jewish Community of Broward County, Inc. other grants and contributions	614,574	118,764	614,574	639,232	-	639,232
Other grants	366,171	-	366,171	522,982	-	522,982
Program service fees	2,142,588	-	2,142,588	2,418,266	-	2,418,266
Public support and other (includes in-kind support of \$528,784 and \$412,350, respectively)	2,778,376	475,869	3,254,245	2,864,545	282,699	3,147,244
Investment (loss) income, net	(1,264,209)	(606,540)	(1,870,749)	1,303,569	1,065,590	2,369,159
Net assets released from restrictions	116,055	(116,055)	-	57,820	(57,820)	-
Total Revenues and Other Support	27,853,670	(127,962)	27,725,708	30,177,225	1,290,469	31,467,694
Expenses						
Program services	24,874,026	-	24,874,026	23,849,926	-	23,849,926
Supporting services						
Management and general	2,279,895	-	2,279,895	2,113,835	-	2,113,835
Fundraising	331,708	-	331,708	423,708	-	423,708
Total Expenses	27,485,629	-	27,485,629	26,387,469	-	26,387,469
Non-Operating Changes in Net Assets						
Paycheck Protection Program loan forgiveness	-	-	-	2,341,100	-	2,341,100
Total Non-Operating Changes in Net Assets	-	-	-	2,341,100	-	2,341,100
Change in Net Assets	368,041	(127,962)	240,079	6,130,856	1,290,469	7,421,325
Net Assets, beginning of year	15,890,927	6,778,580	22,669,507	9,760,071	5,488,111	15,248,182
Net Assets, end of year	\$ 16,258,968	\$ 6,650,618	\$ 22,909,586	\$ 15,890,927	\$ 6,778,580	\$ 22,669,507

See accompanying notes to the consolidated financial statements.

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

Consolidated Statement of Functional Expenses

Year Ended June 30, 2022	Supporting Services				Total
	Program Services	Management and General	Fundraising	Supporting Services	Total Expenses
Salaries	\$ 13,639,752	\$ 1,385,155	\$ 199,357	\$ 1,584,512	\$ 15,224,264
Employee benefits and related costs	2,086,314	346,126	48,708	394,834	2,481,148
Direct assistance to claims conference clients	4,710,013	-	-	-	4,710,013
Direct assistance to other program clients	1,518,329	-	-	-	1,518,329
Rent - premises	284,220	23,934	13,972	37,906	322,126
Insurance	335,313	34,350	6,045	40,395	375,708
Advertising and marketing	160,179	8,320	-	8,320	168,499
Printing	13,834	2,216	2,902	5,118	18,952
Conferences, meetings and training	1,060	2,710	1,305	4,015	5,075
Dues and subscriptions	39,556	22,942	6,067	29,009	68,565
Contract services	488,560	24,033	-	24,033	512,593
Professional fees	419,139	243,457	37,366	280,823	699,962
Office	343,558	47,129	6,992	54,121	397,679
Travel and automobile	32,415	10,215	245	10,460	42,875
Postage and delivery	21,034	4,125	1,663	5,788	26,822
Telephone and internet	81,070	6,771	2,011	8,782	89,852
In-kind expenses	528,784	-	-	-	528,784
Depreciation and amortization	39,634	76,990	-	76,990	116,624
Interest expense	-	11,681	-	11,681	11,681
Other	131,262	29,741	5,075	34,816	166,078
Total Expenses	\$ 24,874,026	\$ 2,279,895	\$ 331,708	\$ 2,611,603	\$ 27,485,629

See accompanying notes to the consolidated financial statements.

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

Consolidated Statement of Functional Expenses

Year Ended June 30, 2021	Program Services	Supporting Services			
		Management and General	Fundraising	Supporting Services	Total Expenses
Salaries	\$ 13,031,028	\$ 1,211,419	\$ 324,753	\$ 1,536,172	\$ 14,567,200
Employee benefits and related costs	2,168,461	245,442	38,647	284,089	2,452,550
Direct assistance to claims conference clients	3,817,751	-	-	-	3,817,751
Direct assistance to other program clients	2,359,761	-	-	-	2,359,761
Rent - premises	257,018	37,358	8,571	45,929	302,947
Insurance	241,056	27,005	3,801	30,806	271,862
Advertising and marketing	169,072	67,274	-	67,274	236,346
Printing	19,665	8,590	2,704	11,294	30,959
Conferences, meetings and training	3,697	265	2,937	3,202	6,899
Dues and subscriptions	53,158	24,770	-	24,770	77,928
Contract services	436,304	4,513	30,519	35,032	471,336
Professional fees	202,933	259,884	3,290	263,174	466,107
Office	279,769	77,517	81	77,598	357,367
Travel and automobile	30,125	2,660	540	3,200	33,325
Postage and delivery	25,119	2,623	1,468	4,091	29,210
Telephone and internet	84,211	10,012	-	10,012	94,223
In-kind expenses	412,350	-	-	-	412,350
Depreciation and amortization	45,929	72,011	-	72,011	117,940
Interest expense	-	15,130	-	15,130	15,130
Other	212,519	47,362	6,397	53,759	266,278
Total Expenses	\$ 23,849,926	\$ 2,113,835	\$ 423,708	\$ 2,537,543	\$ 26,387,469

See accompanying notes to the consolidated financial statements.

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

Consolidated Statements of Cash Flows

<i>Years Ended June 30,</i>	2022	2021
Cash Flows from Operating Activities:		
Change in net assets	\$ 240,079	\$ 7,421,325
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	116,624	117,940
Gain on forgiveness of Payroll Protection Program loan	-	(2,341,100)
Net realized/unrealized gains on investments	(1,838,026)	(2,385,797)
Accretion of discount on pledge receivable	(13,276)	(263,903)
Change in operating assets and liabilities:		
(Increase) decrease in:		
Grants and other receivables	(3,829,714)	(185,641)
Program service and pledge receivables	(238,450)	241,659
Prepaid expenses and other assets	3,434	71,391
Increase (decrease) in:		
Accounts payable and accrued expenses	547,293	347,224
Deferred revenue	793,580	(360,528)
Total Adjustments	(4,458,535)	(4,758,755)
Net Cash (Used in) Provided by Operating Activities	(4,218,456)	2,662,570
Cash Flows from Investing Activities:		
Purchases of property and equipment	(97,794)	(11,409)
Proceeds from the sale of investments	-	646,785
Purchases of investments	3,581,758	(4,925,135)
Net Cash Provided by (Used in) Investing Activities	3,483,964	(4,289,759)
Cash Flows from Financing Activities:		
Collection on endowed pledge receivable	-	950,000
Net Cash Provided by Financing Activities	-	950,000
Net Decrease in Cash and Cash Equivalents	(734,492)	(677,189)
Cash and Cash Equivalents, beginning of year	6,040,287	6,717,476
Cash and Cash Equivalents, end of year	\$ 5,305,795	\$ 6,040,287
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	\$ 11,681	\$ 15,130

See accompanying notes to the consolidated financial statements.

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. and Affiliates

Consolidated Notes to Financial Statements

1. Organization and Principles of Consolidation

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. (“JFS” and, together with its affiliates, the “Organization”) is a not-for-profit organization incorporated in the State of Florida in January 1963, to provide various services, primarily to the members of the Jewish community in Broward County, Florida. The services include counseling, care management, and financial assistance to those in need.

On April 8, 2014, Jewish Family Services of Broward Foundation, Inc. (the “Foundation”) was formed as a separate fundraising entity to raise and distribute funds for the benefit of JFS to further provide for the advocacy and resources for Jewish Family Services in Broward County. The Foundation was organized as a non-profit organization under the provisions of Chapter 617 of the Florida Statutes.

Jewish Family Home Care, Inc. (“JFHC”), was formed on March 18, 2015 as a separate 501(c)(3) non-profit organization to provide home care and housekeeping services to members of the senior community living in Broward County, Florida. On March 20, 2019, the JFHC acquired 100% interest in Nursing Plus of Broward, LLC (“Nursing Plus Broward”). Nursing Plus Broward is a Medicare Certified Home Health Agency (Note 16).

The consolidated financial statements include the accounts of JFS, JFHC, the Foundation, and Nursing Plus Broward, which are under common control and collectively referred to as the Organization. All intercompany balances and transactions have been eliminated in the accompanying consolidated financial statements.

Basis of Accounting and Presentation

The consolidated financial statements are prepared using the accrual basis of accounting under accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Net assets and revenues, expenses, gains and losses are classified based on the existence of donor-imposed or time restrictions as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and the board of trustees.

Net assets with donor restrictions - Net assets subject to explicit donor-imposed restrictions such as time and/or purpose restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Consolidated Statements of Activities.

Cash and Cash Equivalents

Cash and cash equivalents include cash held in checking and money market accounts with maturities of three months or less unless they are included within Investments.

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

Consolidated Notes to Financial Statements

Investments at Fair Value

Investments are primarily comprised of equities and money market funds. Investments are carried at fair value determined by quoted market values. Investment gains and losses (including gains and losses on investments, interest, and dividends) are included in the Consolidated Statements of Activities. Investment gains restricted by a donor are reported as increases in donor restricted net assets unless the restrictions are met (either by passage of time or use) in the reporting period in which the income and gains are recognized.

Contributions and Pledges Receivable

Contributions received, including unconditional promises to give, are recorded at their fair value and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor 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 Consolidated Statements of Activities as net assets released from restriction. If a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as without donor restrictions. Conditional promises to give are not included as support until such time as the conditions are substantially met.

Pledges determined to be uncollectible during the year in which such pledges are received are shown as a reduction of contributions. Pledges determined to be uncollectible subsequent to the year in which such pledges are received are charged to the allowance for uncollectible pledges. The allowance for uncollectible pledges is based on the Organization's historical pledge collection experience and management's evaluation of other pertinent factors. Account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote.

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in more than one year are discounted using a market rate of return and are recorded at net present value.

Grants and Other Receivables, Net

The Organization receives a significant portion of its revenue from grants and contracts. The amounts received under these grants and contracts are designated for specific purposes by the granting agencies. Grant and contract revenue is recognized when the allowable costs, as defined by the individual grant or contracts, are incurred and/or the unit of service has been performed. The Organization records advances at the start of each grant as a liability. Revenues and expenses, which are treated as reciprocal transactions, are recognized as the performance obligations are met. Grants and other receivables at year end represent expenditures and/or units of service performed, which have not been reimbursed by the granting agency.

Program Service Receivables and Revenue, Net

Program service receivables consist of amounts due under discounted fee-for-service contracts with patients and third-party payers, such as insurance companies, self-insured employers, and government-sponsored health care programs.

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

Consolidated Notes to Financial Statements

The fee-for-service receivables of approximately \$313,000 and \$455,000 at June 30, 2022 and 2021, respectively, are presented net of contractual adjustments and an estimated allowance for doubtful accounts of approximately \$24,500 for each of the years ended June 30, 2022 and 2021, respectively. Contractual adjustments result from the difference between customary charges for services performed, including withholding provisions, and reimbursement by government sponsored healthcare programs and insurance companies for such services. Management reviews the collectability of receivables and assesses the need for an allowance for doubtful accounts based on the Organization's receivable collection experience and management's evaluation and pertinent factors. Account balances are charged off against the allowance after all commercially reasonable means of collection have been exhausted and potential for recovery is considered remote.

Property and Equipment, Net

Property and equipment are recorded at cost when purchased or, if contributed, are recorded at the fair value at the time of the contribution. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. The Organization's capitalization policy requires individual assets to be capitalized if the original cost exceeds \$1,000. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the assets. Construction in progress is recorded at cost until completion when it is then depreciated over the estimated useful lives of the assets.

The estimated lives used in determining depreciation and amortization are:

	Useful Life
Leasehold improvements	Over term of lease
Furniture and equipment	7 years
Computer equipment	3 years
Vehicles	7 years

The carrying value of long-lived assets is reviewed if the facts and circumstances, such as significant declines in the revenues, earnings or cash flows or material adverse changes in the business climate, indicate that they may be impaired. If any impairment in the value of the long-lived assets is indicated, the carrying value of the long-lived assets is adjusted to reflect such impairment based on the fair value of the impaired assets or estimate of fair value based on discounted cash flows.

Prepaid Expenses and Other Assets

Prepaid expenses and other assets consist primarily of expenses for a Medicare License (Note 16), prepaid insurance, and prepaid rent.

Deferred Revenue

Grant funding received in advance and program fees collected in advance for the following year are recorded as deferred revenue at year end.

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

Consolidated Notes to Financial Statements

Revenue Recognition - Contributions

Transfer of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions. Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a barrier and a right of return. Conditional contributions are recognized as revenue on the date all donor-imposed barriers are overcome or explicitly waived by the donor. Barriers may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the Organization fails to overcome one or more barriers. Assets received before the barrier is overcome are accounted for as refundable advances.

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets but are less specific than donor-imposed conditions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Contributions are considered to be available for general operations of the Organization unless specifically restricted by the donor. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations about the use of the donated assets, or if they are designated as support for future periods.

When a donor 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 Consolidated Statements of Activities as “net assets released from restrictions.” Donor-restricted contributions whose restrictions are met in the same reporting period in which received are reported as net assets without donor restrictions.

Federation Allocation and Grants

The Organization receives support from the United Jewish Community of Broward County, Inc. (“Federation”). For the years ended June 30, 2022 and 2021, the Organization received support in the amount of approximately \$1,199,000 and \$1,222,000, respectively, and it is reflected within the Consolidated Statements of Activities as “United Jewish Community of Broward County, Inc. allocation” and “United Jewish Community of Broward County, Inc. other grants and contributions”. It is the opinion of management that these promises are conditional and, therefore, are not reported as either a receivable or revenue in these consolidated financial statements.

Revenue Recognition - Exchange Transactions

Reciprocal transfers in which each party receives and sacrifices goods or services with approximate commensurate value are recognized as exchange transactions. The Organization applies Accounting Standards Codification (“ASC”) Topic 606, Revenue from Contracts with Customers (“Topic 606”) to exchange transactions in which it receives consideration from individuals for program services offered. Under U.S. GAAP, these arrangements are exchange transactions between the Organization and the individuals participating in the Organization’s programs. The Organization recognizes revenue when the performance obligations are satisfied in accordance with a five-step model. Topic 606 also requires new and expanded disclosures regarding revenue recognition to ensure an understanding as to the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

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The modified retrospective adoption method requires the Organization to record a transition adjustment for the new revenue standard, if any, as a cumulative effect adjustment to beginning net assets as of the date of adoption. Therefore, comparative information has not been adjusted. No adjustment to the Organization's beginning net assets were required as a result of adopting Topic 606.

Service and Other Income

Service and other income revenues are comprised of insurance reimbursements and private payments received for services rendered to individuals. The Organization recognizes revenue at the point in time in which the services relate to. Individuals are provided with counseling related services, which are accounted for as a single performance obligation.

In-kind Donations

In-kind donations are recognized if the benefits received either create or enhance non-financial assets or require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The values of the donated items are included in "Public support and other" in the accompanying Consolidated Statements of Activities at their fair market values on the date of receipt.

The Organization receives a substantial amount of donations from individuals and organizations for food. Donations of food are recorded as revenue and support and program services expense when the items are received or delivered to the Organization's clients. The value of in-kind donations recorded in the accompanying consolidated financial statements for the years ended June 30, 2022 and 2021 amounted to approximately \$529,000 and \$412,000, respectively, based on the estimated fair market value of food and COVID tests donated for distribution to clients.

There is no impact on the change in net assets. Food inventory on hand at June 30, 2022 and 2021 was not material and, accordingly, was not included in the Organization's assets in the accompanying Consolidated Statements of Financial Position.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and support services benefited. Expenses that can be directly identified with the program or supporting services are reported as expenses of those functional areas. Personnel expenses are allocated on the basis of estimated time and effort. Other expenses are allocated among program and supporting services based on a reasonable basis that is consistently applied.

Fair Value of Financial Instruments

Fair values of financial instruments are estimated using relevant market information and other assumptions. Fair value estimates involve uncertainties and matters of significant judgment regarding interest rates, credit risk, prepayments, mortality, and other factors, especially in the absence of forward market for particular instruments. Changes in assumptions or in market conditions could significantly affect the estimates. The carrying amount of all financial assets and liabilities approximates fair value.

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Concentration of Credit Risk and Market Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents, investments, accounts receivable and promises to give. The Organization maintains cash balances in accounts at several financial institutions. The Federal Deposit Insurance Corporation ("FDIC") insures accounts up to \$250,000. At June 30, 2022 and 2021, and at certain times during the years the Organization had amounts on deposit that were in excess of the federally insured limit. Cash is maintained at quality financial institutions, and the Organization has not experienced losses in such accounts.

Investments are subject to both credit and market risks. Credit risk is the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract. Market risk is the possibility that fluctuations in the investment market will impact the value of the portfolio. The Organization has an investment policy and utilizes management oversight, and periodically reviews its investment portfolios to monitor these risks.

The Organization maintains investment accounts which are not insured by the FDIC. These funds may be subject to insurance by Securities Investor Protection Corporation ("SIPC"). Management believes that the risk of loss with respect to the financial institutions has been minimized by choosing strong institutions with whom to do business.

The Organization receives a significant amount of its support from grants received from the Claims Conference. For the years ended June 30, 2022 and 2021 approximately 81% and 72%, respectively, of total revenue and support without donor restrictions was from the Claims Conference. The loss in funding of this grant could have a significant negative impact on the Organization's operations. Management understands that this grant depends on the availability of funds and the life expectancies of the Holocaust survivors.

At June 30, 2022, approximately 71%, of the pledges receivable is due from three donors (Note 6). At June 30, 2021, approximately 85%, of the pledges receivable is due from one donor.

Management Estimates

The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of public support and revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Income Tax

The Organization is a non-profit corporation which is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code ("IRC") and sales and use tax under the laws of the State of Florida.

The Organization recognizes and measures tax positions based on their technical merit and assesses the likelihood that the positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. Interest and penalties on tax liabilities, if any, would be recorded in interest expense and other non-interest expense, respectively. The Organization did not incur any tax expenses during the years ended June 30, 2022 and 2021.

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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 2019.

Nursing Plus Broward is treated as a disregarded entity for federal and state income tax purposes and, accordingly, would not incur income taxes or have any unrecognized tax benefits. Instead, the earnings and losses are included in the income tax returns of its sole member, JFHC. As a result, the accompanying consolidated financial statements do not reflect a provision for income taxes.

Fair Value Measurements

ASC Topic 820 Fair Value Measurements defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants in the principal market, or if none exists, the most advantageous market, for the specific asset or liability at the measurement date (the exit price). The fair value should be based on assumptions that market participants would use when pricing the asset or liability. ASC Topic 820 establishes a fair value hierarchy that prioritizes the information used in measuring fair value as follows:

- Level 1 Inputs include unadjusted quoted prices in active markets for identical assets or liabilities that can be accessed at the measurement date.
- Level 2 Includes assets and liabilities with pricing inputs, other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date.
- Level 3 Inputs that are significant to the measurement that are not observable in the market and include management's judgments about the assumptions market participants would use in pricing the asset or liability (including assumptions about risk).

The Organization measures fair value as an exit price using the procedures described below for all assets and liabilities measured at fair value. When available, the Organization uses unadjusted quoted market prices to measure fair value and classifies such items within Level 1. If quoted market prices were not available, fair value would be based upon internally or upon third party developed models that use, where possible, current market-based or independently sourced market parameters such as interest rates and currency rates. Items valued using internally generated models would be classified according to the lowest level input or value driver that is significant to the valuation.

The Organization periodically reviews its investment securities for impairment. If it is concluded that any of these investments are impaired, it is then determined if the impairment is "other-than-temporary". Factors considered to make such determination include the duration and severity of the impairment, the reason for the decline in value and the Organization's intent to hold the investment. If the impairment is considered "other-than-temporary", the asset will be written down to its fair value and take a corresponding charge for the impairment. There were no impairments noted as of June 30, 2022 and 2021.

The Organization's investment securities are valued using only Level 1 inputs at June 30, 2022 and 2021 (see Note 4).

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Adopted Accounting Pronouncement

Contributed Nonfinancial Assets

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, which amends guidance for not-for-profit entities that receive contributed nonfinancial assets. The update requires not-for-profits to present contributed nonfinancial assets as a separate line item in the statement of activities, and to disclose information regarding each type of contributed nonfinancial asset. The update is to be applied on a retrospective basis and is effective for annual reporting periods beginning after June 15, 2021, and for interim reporting periods beginning after June 15, 2022. The adoption of this update did not have a material effect on the Organization's consolidated financial statements.

Accounting Pronouncements to be Adopted

Leases

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). This ASU requires a lessee to record, for all leases with a lease term of more than 12 months, an asset representing its right to use the underlying asset for the lease term and a liability to make lease payments. For leases with a lease term of 12 months or less, a practical expedient is available whereby a lessee may elect, by class of underlying asset, not to recognize a right-of-use asset or lease liability. A lessee making this accounting policy election would recognize lease expense over the term of the lease, generally in a straight-line pattern. Early adoption is permitted. In transition, a lessee and a lessor will recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. The modified retrospective approach includes a number of optional practical expedients.

These practical expedients relate to identifying and classifying leases that commenced before the effective date, initial direct costs for leases that commenced before the effective date, and the ability to use hindsight in evaluating lessee options to extend or terminate a lease or to purchase the underlying asset. ASU 2018-11, Leases, was issued in June 2018, which permits entities to choose to initially apply ASU 2016-02 at the adoption date and recognize a cumulative-effect adjustment to the opening balance of net assets in the period of adoption. In June 2020, the FASB issued ASU 2020-05, Revenue from Contracts with Customers (Topic 606), and Leases (Topic 842): Effective Dates for Certain Entities, which allows entities to elect to postpone adoption until fiscal years beginning after December 15, 2021. Management is currently evaluating the impact of this ASU on its consolidated financial statements.

Financial Instruments - Credit Losses

In June 2016, the FASB issued ASU 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The ASU changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments from an incurred loss model to an expected loss model. Entities will be required to estimate credit losses over the entire contractual term of an instrument. The ASU includes financial assets recorded at amortized cost basis such as loan receivables, trade and certain other receivables as well as certain off-balance sheet credit exposures such as loan commitments and financial guarantees. The ASU does not apply to financial assets measured at fair value, and loans and receivables between entities under common control. The ASU is effective for fiscal years beginning after December 15, 2022.

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Early adoption may be selected for fiscal years beginning after December 15, 2018. An entity must apply the amendments in the ASU through a cumulative-effect adjustment to net assets as of the beginning of the first reporting period in which the guidance is effective except for certain exclusions. Management is currently evaluating the impact of this ASU on its consolidated financial statements.

2. Liquidity Management and Availability of Resources

Financial Assets available for general expenditure that is without donor or other restrictions limiting their use, within one year of the Consolidated Statements of Financial Position date, comprise the following:

<i>Years Ended June 30,</i>	2022	2021
Cash	\$ 5,305,795	\$ 6,040,287
Grants and other receivables, net	4,337,676	507,962
Program service receivables, net	288,209	430,715
Pledges receivable due in less than one year	402,703	115,195
Investments at fair value	15,142,529	16,886,261
Total Financial Assets Available Within One Year	25,476,912	23,980,420
Less: amounts unavailable to management due to donor imposed restrictions	(6,729,778)	(6,869,899)
Total Financial Assets Available to Management	\$ 18,747,134	\$ 17,110,521

The Organization's liquidity management includes a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

3. Investments

At June 30, 2022 and 2021, the Organization had funds held and administrated by the Federation, and held additional funds which are held in brokerage accounts. The assets are held by the Federation; however, the Organization has its own sub-account.

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Investments consist of the following:

<i>Year Ended June 30, 2022</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Money market fund	\$ -	\$ 3,978,593	\$ 3,978,593
Domestic equities	1,781,825	4,801,838	6,583,663
Fixed income	1,563,882	599,515	2,163,397
International equities	1,519,748	897,128	2,416,876
	\$ 4,865,455	\$ 10,277,074	\$ 15,142,529

<i>Year Ended June 30, 2021</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Money market fund	\$ -	\$ 6,836,235	\$ 6,836,235
Domestic equities	940,057	5,563,551	6,503,608
Fixed income	961,352	677,631	1,638,983
International equities	800,682	1,106,753	1,907,435
	\$ 2,702,091	\$ 14,184,170	\$ 16,886,261

The following schedule summarizes the investment return related to Investments;

<i>Year Ended June 30, 2022</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Interest and dividend income	\$ 895	\$ 149,620	\$ 150,515
Net realized/unrealized losses	(12,251)	(1,976,291)	(1,988,542)
Fees	(283)	(32,439)	(32,722)
	\$ (11,639)	\$ (1,859,110)	\$ (1,870,749)

<i>Year Ended June 30, 2021</i>	Federation Managed Investments	Investments Within Brokerage Accounts	Total
Interest and dividend income	\$ 91,567	\$ 235,217	\$ 326,784
Net realized/unrealized gains	489,416	1,569,597	2,059,013
Fees	(7,213)	(9,425)	(16,638)
	\$ 573,770	\$ 1,795,389	\$ 2,369,159

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4. Fair Value Measurements

The FASB Accounting Standards Codification (“ASC”) 820, Fair Value Measurements and Disclosures, provides the 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 below:

- *Level 1* - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- *Level 2* - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- *Level 3* - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

Money market funds and equities: valued at the closing price reported in the active market on which the securities are traded.

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The following tables set forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2022 and 2021:

Fair Value Measurements				
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total
<i>For The Year Ended June 30, 2022</i>				
Assets:				
Money market funds	\$ 3,978,593	\$ -	\$ -	\$ 3,978,593
Equities:				
Domestic	6,583,663	-	-	6,583,663
Fixed Income	2,163,397	-	-	2,163,397
International	2,416,876	-	-	2,416,876
	\$ 15,142,529	\$ -	\$ -	\$ 15,142,529

Fair Value Measurements				
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total
<i>For The Year Ended June 30, 2021</i>				
Assets:				
Money market funds	\$ 6,836,235	\$ -	\$ -	\$ 6,836,235
Equities:				
Domestic	6,503,608	-	-	6,503,608
Fixed Income	1,638,983	-	-	1,638,983
International	1,907,435	-	-	1,907,435
	\$ 16,886,261	\$ -	\$ -	\$ 16,886,261

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5. Receivables

Receivables are comprised of the following:

<i>June 30,</i>	2022	2021
Claims Conference grant receivable	\$ 4,220,232	\$ 421,042
Pledges receivable	581,716	187,484
Program service receivable	288,209	430,715
Other grant receivable	117,444	86,920
	\$ 5,207,601	\$ 1,126,161

6. Pledges Receivable, Net

Pledges receivable are expected to be realized in the following periods:

<i>June 30,</i>	2022	2021
Less than one year	\$ 402,703	\$ 115,195
One to five years	195,000	75,000
Total Pledges Receivable	597,703	190,195
Less: discounts to net present value	(15,987)	(2,711)
Pledges Receivable, net	\$ 581,716	\$ 187,484

Pledges to be received after one year were discounted using rates ranging from interest rate of 3.75% - 5.25%.

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7. Property and Equipment, Net

Property and equipment, net consists of the following:

<i>June 30,</i>	2022	2021
Leasehold improvements	\$ 622,237	\$ 606,737
Furniture and equipment	76,807	61,947
Computer equipment	218,722	151,288
Vehicles	18,500	18,500
	936,266	838,472
Less: Accumulated depreciation and amortization	(548,113)	(431,489)
Property and Equipment, net	\$ 388,153	\$ 406,983

Depreciation and amortization for the years ended June 30, 2022 and 2021 was approximately \$117,000 and \$118,000, respectively.

8. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses consist of the following:

<i>June 30,</i>	2022	2021
Accounts payable	\$ 1,540,034	\$ 1,012,949
Accrued payroll	589,353	650,007
Accrued vacation	140,258	185,247
Other accruals	241,064	115,213
	\$ 2,510,709	\$ 1,963,416

9. Line of Credit

On August 15, 2018, the Organization entered into a revolving line of credit agreement with a financial institution. The line of credit allowed for borrowings up to \$1,500,000 and matured on November 15, 2019. The line was renewed extending the maturity date to April 15, 2025 and increasing the borrowing capacity to \$2,500,000. Bank advances on the credit line carry an interest rate of 0.50% per annum plus the United States prime rate (5.25% and 3.75% at June 30, 2022 and 2021, respectively).

As of June 30, 2022, and 2021, there was no outstanding balance on this line of credit. There was no interest expense for the year ended June 30, 2022. Interest expense for the year ended June 30, 2021 was approximately \$15,000.

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10. Board Designated Net Assets Without Donor Restrictions

As of June 30, 2022 and 2021, approximately \$79,000 and \$91,000, respectively, of net assets without donor restrictions has been designated by the board for non-specific future purposes. These funds have been invested with the Federation.

11. Net Assets With Donor Restrictions

The following is a reconciliation of net assets with donor restrictions as of and for the years ended June 30, 2022 and 2021:

	Balance at June 30, 2021	Additions	Investment Loss	Releases	Balance at June 30, 2022
Subject to expenditure for a specific purpose:					
Food Bank - Cupboard	\$ 188,806	\$ 200,000	\$ -	\$ (66,972)	\$ 321,834
Seniors	2,110,650	-	-	-	2,110,650
Amounts restricted as for time	75,888	275,869	-	(15,621)	336,136
Amounts restricted as for purpose	-	118,764	-	-	118,764
Endowment:					
Subject to endowment spending policy and appropriation	4,403,236	-	(606,540)	(33,462)	3,763,234
Total Nets Assets with Donor Restrictions	\$ 6,778,580	\$ 594,633	\$ (606,540)	\$ (116,055)	\$ 6,650,618
	Balance at June 30, 2020	Additions	Investment Income	Releases	Balance at June 30, 2021
Subject to expenditure for a specific purpose:					
Food Bank - Cupboard	\$ 184,248	\$ 4,558	\$ -	\$ -	\$ 188,806
Seniors	2,110,650	-	-	-	2,110,650
Amounts restricted as for time	119,470	14,238	-	(57,820)	75,888
Endowment:					
Subject to endowment spending policy and appropriation	3,073,743	263,903	1,065,590	-	4,403,236
Total Nets Assets with Donor Restrictions	\$ 5,488,111	\$ 282,699	\$ 1,065,590	\$ (57,820)	\$ 6,778,580

12. Endowment

The Organization's endowments consist of funds established for a variety of purposes. Its endowments are comprised of donor-restricted endowment funds and funds designated by the board of directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The State of Florida adopted the Florida Uniform Prudent Management of Institutional Funds Act ("FUPMIFA"). The Organization has interpreted the FUPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization

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classifies as net assets with donor restrictions the historical value of donor-restricted endowment funds, which includes (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) changes to the permanent endowment made in accordance with the direction of the applicable donor gift instrument. Also included in net assets with donor restrictions is accumulated appreciation on donor restricted endowment funds which are available for expenditure in a manner consistent with the standard of prudence prescribed by the FUPMIFA, and deficiencies associated with funds where the value of the fund has fallen below the original value of the gift.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policy of the Organization

For the years ended June 30, 2022 and 2021, the Organization has elected not to add appreciation for cost of living or other spending policies to its endowment for inflation and other economic conditions.

Summary of Endowment Net Assets:

	Without Donor Restrictions	With Donor Restrictions	Total
<i>June 30, 2022</i>			
Board-designated endowment funds	\$ 79,161	\$ -	\$ 79,161
Donor-restricted endowment funds	-	3,763,234	3,763,234
	\$ 79,161	\$ 3,763,234	\$ 3,842,395
<i>June 30, 2021</i>			
Board-designated endowment funds	\$ 91,319	\$ -	\$ 91,319
Donor-restricted endowment funds	-	4,303,236	4,303,236
	\$ 91,319	\$ 4,303,236	\$ 4,394,555

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Changes in Endowment Net Assets:

<i>Year ended June 30, 2022</i>	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets, June 30, 2021	\$ 91,319	\$ 4,303,236	\$ 4,394,555
Contributions	-	100,000	100,000
Interest and dividends	-	65,025	65,025
Loss on investment, net	(12,159)	(671,565)	(683,724)
Amounts appropriated for expenditure	-	(33,462)	(33,462)
Net Assets, June 30, 2022	\$ 79,160	\$ 3,763,234	\$ 3,842,394

<i>Year ended June 30, 2021</i>	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets, June 30, 2020	\$ 79,013	\$ 2,387,646	\$ 2,466,659
Contributions	1,580	850,000	851,580
Interest and dividends	16,536	48,032	64,568
Gain on investment, net	-	1,017,558	1,017,558
Amounts appropriated for expenditure	(5,810)	-	(5,810)
Net Assets, June 30, 2021	\$ 91,319	\$ 4,303,236	\$ 4,394,555

During the year ended June 30, 2021, the Organization collected an additional \$100,000 from pledge receivables which were not yet invested, and these amounts are presented as assets held in perpetuity within Note 11 of the consolidated financial statements. These amounts were invested within the endowment during the year ended June 30, 2022 and included within Endowment.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual temporarily and permanently donor restricted endowment funds may fall below the level that the donor or FUPMIFA requires the Organization to retain as a fund of perpetual duration. There were no such deficiencies as of June 30, 2022 and 2021.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term.

Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

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

Consolidated Notes to Financial Statements

Strategies Employed for Achieving Objectives

To satisfy long-term rate-of-return objectives, the Organization's assets are invested within money market funds and equities (Note 4).

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy of appropriating distributions based on written agreements with the donors. The spending policy calculates the amount of money annually distributed from the Organization's endowment funds. The spending policy allows for the Organization to distribute an annual amount of 5% of the fair value of the endowment fund measured on January 1. During each of the years ended June 30, 2022 and 2021, the Organization did not elect to appropriate these amounts for expenditure. This policy is consistent with the Organization's objective to maintain the purchasing power of endowment assets and to provide additional real growth through investment return.

13. Claims Conference Grant

The Organization received grants from the Claims Conference in the amount of approximately \$22,516,000 and \$21,788,000 for the years ended June 30, 2022 and 2021, respectively. The Claims Conference grants are being used for the social service program for Holocaust survivors administered by the Organization. As of June 30, 2022 and 2021, the Organization had a grant receivable balance from the Claims Conference in the amount of approximately \$4,200,000 and \$421,000, respectively, which is reflected in the Consolidated Statements of Financial Position within the caption "Grants and other receivables."

Reimbursements from grants are recorded as support in the period when the expenditures are made. The Organization recognized grant revenue from the Claims Conference during the years ended June 30, 2022 and 2021. The Organization has complied with in all material respects the provisions of the grants. The grant funds were expended exclusively for the purpose for which they were granted. During the years ended June 30, 2022 and 2021, these amounts were expedited for specific assistance as follows:

<i>Years Ended June 30,</i>	2022	2021
Specific assistance	\$ 20,069,033	\$ 19,366,066
Intercompany elimination	(15,359,020) *	(15,548,315) *
Total Grant Expenditures, net	\$ 4,710,013	\$ 3,817,751

*- The following represents amounts that were billed and expedited by JFS in accordance with the grant provisions and paid to JFHC. These amounts are eliminated in consolidation.

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

Consolidated Notes to Financial Statements

14. In-kind Donations

In-kind donations during the years ended June 30, 2022 and 2021 were as follows:

Nonfinancial Asset	Revenue Recognized		Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
	June 30, 2022	June 30, 2021			
Food donations	\$ 528,784	\$ 368,954	JFS Cupboard	Without Donor Restrictions	JFS estimated the fair value of the contributed food based on the price of food donated by donors at time of purchase. This value is compared to comparable food prices in the area.
Other In-kind donations	\$ -	\$ 43,396	Home care	Without Donor Restrictions	JFS estimated the fair value of the contributed COVID tests is based on the price of COVID tests contributed by donors at time of purchase. This value is compared to comparable COVID test prices in the area.
Total	\$ 528,784	\$ 412,350			

15. Employee Benefit Plans

The Organization sponsors two 403(b) Plans. For the years ended June 30, 2022 and 2021, the Organization contributed a matching contribution of 50% of the employee's contribution up to 3% of the employee's wages. For both of the 403(b) Plans during the years ended June 30, 2022 and 2021, contributions totaled approximately \$66,000 and \$83,000, respectively.

The Organization also maintains two deferred compensation plans qualifying under section 457(b) of the IRC for the Chief Executive Officers of JFS and JFHC. For both plans during the years ended June 30, 2022 and 2021, contributions totaled approximately \$21,000 and \$31,000, respectively.

16. Acquisition of Nursing Plus Broward

On March 20, 2019, the Organization acquired 100% interest in Nursing Plus Broward through stock purchase agreements for approximately \$298,000, including direct legal costs. Nursing Plus Broward is a Medicare Certified Home Health Agency that operates in Broward County, Florida. The Organization has accounted for the acquisition as an asset acquisition as substantially all the fair value of the gross assets acquired were concentrated in a single identifiable asset, the Medicare License. The license has an indefinite life; thus it is not being amortized. Management tests the Medicare License for impairment annually. No impairment on the license was taken during the years ended June 30, 2022 and 2021. The cost of the acquisition is included with "Prepaid expenses and other assets" on the Consolidated Statements of Financial Position.

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

Consolidated Notes to Financial Statements

17. Commitments and Contingencies

Operating Leases

In February 2017, the Organization entered an operating lease for space in Davie, Florida. This location is used for the Organization's food pantry. This lease was renewed by the Organization and now matures in January 2023.

In June 2017, the Organization entered into two separate agreements to lease its main office space on the Organization's campus starting on July 1, 2018. These leases expire in June 2023 and June 2028.

In May 2019, the Organization entered into a lease for office space in Hollywood, Florida. This lease expired in April 2022, and the lease was not renewed.

Additionally, the Organization leases its office equipment, under non-cancellable operating lease agreements with terms expiring at various dates through September 2022.

Minimal annual rental commitments under long-term operating leases in effect at June 30, 2022 approximate the following:

Years ending June 30,

2023	\$ 207,000
2024	122,000
2025	122,000
2026	122,000
2027	122,000
Thereafter	122,000
	\$ 817,000

Rent expense, including equipment rentals, amounted to approximately \$322,000 and \$303,000 for the years ended June 30, 2022 and 2021, respectively.

Litigation

The Organization is exposed to various asserted and unasserted potential claims encountered in the normal course of business. In the opinion of management, the resolution of these matters is not expected to have a material effect on the Organization's consolidated financial statements.

Contingencies

Certain programs in which the Organization participates are subject to periodic audits by granting agencies. Such audits may result in disallowed cost due to compliance testing. Management believes future disallowances of grant expenditures, if any, would not have a material adverse effect on the consolidated financial position of the Organization.

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

Consolidated Notes to Financial Statements

18. Subsequent Events

The Organization has evaluated subsequent events through January 25, 2023, which is the date the consolidated financial statements were available to be issued.

Goodman Jewish Family Services Board of Directors 2023

Officers

Chair:

Jodi Berman – Advisor to The Cupboard

Vice Chair-At-Large:

Barbara Goldberg – Chief Executive Officer and Founding Partner of
O’Connell & Goldberg

Vice Chair-At-Large:

Mike Masarek – Owner of Insurance Financing Solutions

Vice Chair, Development:

Stephen Jackman – Retired (former board chair)

Vice Chair, Governance:

William Gross, Esq. –Shareholder in the Corporate Departments at Stearns
Weaver Miller law firm

Vice Chair, Personnel:

Marcy Hoffman – Founder of 13 Hats and Chief Strategist with Don’t Bang
Your Head Consulting

Treasurer, Immediate Past Chair:

Doug Jacobs – President and Chief Executive Officer of Affiliated Financial
Group

Secretary:

Wendi Norris – Community Volunteer and Advisor to The Cupboard

Board Members

Shea Ciriago – Former Chief Executive Officer of the Broward Education Foundation

Abby M. Freedman – Former School Board Member for Broward County Public Schools

Benjamin J. Genet –President and Chief Executive Officer of the Genet Property Group

Lisa Kasten – Retired

Lili Lowell – Associate Attorney at Stearns Weaver Miller law firm

Marc Lowell – President and Chief Executive Officer of A.I.D. Wealth Management

Ronit Neuman – Community Volunteer

Dr. Sheldon Ross – Podiatrist and oversees Sunrise Family Foot Care Center

Eris Sandler – Market President at BankUnited

David Schulman – Retired

Sharon Schwartz – Vice President and Associate General Counsel at Chief Executive Officer of SBA Communications

Seth Wise – Executive Vice President and a director at BBX Capital and President of BBX Capital Real Estate and Co-Chief Executive Officer of The Altman Companies

Emeritus Board Members

Dr. Stanley and Pearl Goodman – Dr. Goodman is a cardiologist. He and his wife are philanthropists. The agency was named for them in 2014 due to their ongoing support and a generous endowment.

Contributions to Nonprofits "Donation Request" Application - Submission #532

Date Submitted: 5/9/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 10, 2023.

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@lbtse-fl.gov.

Organization Information

Organization Name*

Hillsboro Lighthouse Preservation Society

Address*

P.O. Box 0326

City*

Pompano Beach

State*

FL

Zip Code*

33061-0326

Contact Person*

Brian Ginch

Title*

Treasurer

Phone Number*

703-517-5318

Email*

ginchnd@verizon.net

Federal Identification Number (FIN)*

650803910

DUNS*

N/A

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

N/A

Request Information

Project/Program Name*

Hillsboro Lighthouse Preservation Society - Replacement of Lighthouse Windows and Doors

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 doors (2) and windows (14) of the Hillsboro Inlet Lighthouse have deteriorated to the point where they need to be replaced. Both projects are scheduled to be executed in the 2nd half of 2023. Total cost for both is approximately \$95,000. Financial assistance from the City of Lauderdale-by-the-Sea will aid in offsetting some of these costs.

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

Program Details

Choose File No file chosen

Optional file upload.

Target Population

Define the target population for your project*

The Hillsboro Inlet Lighthouse is a historical landmark that can be seen and enjoyed by all LBTS residents. It is also an excellent day and nighttime navigational aid for boaters of all kinds across LBTS and 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.

Target population

Optional file upload.

Evaluation**Describe how you will evaluate the success of your project***

We will work with the selected contractors in conjunction with the US Coast Guard to manage and ensure final installation is complete and meets all contract requirements.

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

Project Evaluation

Optional file upload.

Certification

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

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

First Name*

Brian

Last Name*

Ginch

Title*

Treasurer

Date*

5/9/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

Form 990 Return of Organization Exempt from Income Tax*

HLPS.pdf

Organization Annual Budget*

HLPS.xlsx

Audited Financial Statement*

HLPS_Statement of Activity.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 approved amount will be provided to the organization. Please note that the formal letter/affidavit will be prepared by the Town and must be completed and returned by the organization within two weeks of receipt. Organizations may apply for one donation per fiscal year.

William Webb & Associates, LLC
Certified Public Accountants
404 East Atlantic Boulevard
Pompano Beach, FL 33060
Phone: (954) 782-5250; Fax: (954) 943-1650
webbcpa.com

May 10, 2022

Hillsboro Lighthouse Preservation
Society, Inc.
101 North Riverside Drive Suite 205
Pompano Beach, FL 33062

Dear Mr. Seitz:

Enclosed is your copy of the December 31, 2021 Form 990-EZ - Return of Organization Exempt From Income Tax of Hillsboro Lighthouse Preservation Society, Inc..

The return was prepared from information you furnished us without independent verification or audit. Upon examination of the return by the taxing authorities requests may be made by them for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examination for a period of at least seven years.

Please review the return for accuracy and ensure that it is complete in every respect. If you do not have any changes or additions, please sign and date Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization **within 5 days** and mail, fax or e-mail it to:

William Webb & Associates, LLC
404 East Atlantic Boulevard, Pompano Beach, FL 33060
FAX: (954) 943-1650; E-MAIL: sharon@webbcpa.com

We will electronically file the return **after** we receive the signed Form 8879-EO.

No payment is required. Your Form 990-EZ for the tax year ended 12/31/21 shows no balance due.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from tax authorities.

We sincerely appreciate the opportunity to be of service to you. Please feel free to contact us if you have any questions regarding your return.

Sincerely,

William Webb & Associates, LLC

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service
Name of filer

For calendar year 2021, or fiscal year beginning, 2021, and ending, 20

**▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879TE for the latest information.****2021****Hillsboro Lighthouse Preservation
Society, Inc.**EIN or SSN
65-0803910Name and title of officer or person subject to tax
**Charles Seitz
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	
2a Form 990-EZ check here	☒	b Total revenue, if any (Form 990-EZ, line 9)	2b	51,545
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration 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 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **William Webb & Associates, LLC** to enter my PIN **00848** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 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 2021 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 ▶ **05/10/22****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.

6573600848

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 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 ▶ **05/10/22****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.
DAA

Form **8879-TE** (2021)

Short Form
Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2021**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.**A For the 2021 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.**

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

101 North Riverside Drive Suite 205

Room/suite

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

Pompano Beach FL 33062**D** Employer identification number**65-0803910****E** Telephone number**954-942-9100****F** Group Exemption

Number ▶

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**H** Check ☒ if the organization is **not**
required to attach Schedule B
(Form 990).**I** Website: ▶ **N/A****J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **61,733****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	60,796
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	520
	4	Investment income	4	382
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	35
	7b	Less: cost of goods sold	7b	10,188
	7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	-10,153
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	51,545
	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
Net Assets	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	14,427
	17	Total expenses. Add lines 10 through 16	17	14,427
	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	37,118
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	92,822	
20	Other changes in net assets or fund balances (explain in Schedule O)	20		
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	129,940	

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2021)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II, and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed		None
42a The organization's books are in care of		Charles Seitz
		101 North Riverside Drive, Suite 20
Located at		Pompano Beach
		FL
		ZIP + 4
		33062
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year		43
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 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

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
------------	--	----------

b If "Yes," was the related organization a section 527 organization?

49b		
------------	--	--

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 **▶**

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 **▶**

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A **▶** ☒ Yes ☐ No

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

Charles Seitz

Date

Treasurer

Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name Jack F. Crissy, C.P.A.	Preparer's signature	Date 05/10/22	Check ☐ if self-employed	PTIN P00187753
Firm's name ▶ William Webb & Associates, LLC	Firm's EIN ▶ 27-3730117			
Firm's address ▶ 404 E Atlantic Blvd Pompano Beach, FL 33060	Phone no. 954-782-5250			

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

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) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	155,793	109,900	97,958	84,438	60,796	508,885
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	155,793	109,900	97,958	84,438	60,796	508,885
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						508,885

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	155,793	109,900	97,958	84,438	60,796	508,885
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.)			387	268	35	690
11 Total support. Add lines 7 through 10						509,575
12 Gross receipts from related activities, etc. (see instructions)					12	58,712

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	99.86 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.85 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	☒
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	☐
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	▶	☐
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	▶	☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶	☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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

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.		Yes	No
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).

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

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

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

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 \$ **655**

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

**Hillsboro Lighthouse Preservation
Society, Inc.**

Employer identification number

65-0803910

Form 990-EZ, Part I, Line 16 - Other Expenses

Description

Amount

Expenses

License and Permits \$ **123**

Lighthouse Repairs & Main \$ **5,264**

Office Expenses \$ **2,390**

Professional Fees \$ **6,650**

Total \$ **14,427**

Form 990-EZ, Part III - Primary Exempt Purpose

**Preservation 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.**

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

Provide the local community and tourists tours of the Hillsboro Inlet

Form 990	Event Income and Deduction Worksheet Description Gift Shop Sales	2021
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. <u>35</u>
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. <u>35</u>
8. Cost of Goods Sold	8. <u>10,188</u>
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. <u>10,188</u>
16. Net Income/Loss. Line 7 minus Line 15	16. <u>-10,153</u>

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	10,188
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	10,188

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-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
Membership Dues	\$ 520
Total	\$ 520

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Federated Campaigns	\$ 60,796
Total	\$ 60,796

Schedule A, Part II, Line 10(e)

Description	Amount
Gift Shop Sales	\$ 35
Total	\$ 35

Schedule A, Part II, Line 12 - Current year

Description	Amount
Membership Dues	\$ 520
Taxable Interest on Savings and Temporary Cash Investments	382
Total	\$ 902

HLPs Current Asset Summary

Current Liquid Assets	Value	Comments
TD Bank - Main	\$223,111.11	
TD Bank - Museum	\$16,384.47	
	\$239,495.58	
Current Investment Assets	Value	Comments
Charles Schwab	\$111,717.85	HLPs Fund (Fred MacLean from Heritage Investments as broker)
		8% return since inception-to-date
Total Assets:	\$351,213.43	

HGPS Income Analysis

Income Source	Frequency	Amount	2023 Projection	Comments
New/Renewed Memberships	Monthly	\$4,500	\$54,000	~60/month @ ave. of \$75 (using 1st Qtr 2023 actuals)
Museum Revenue	Monthly	\$4,000	\$48,000	Gross sales (using 2022 actuals as estimate)
Misc. Donations	Various		\$5,000	Post Gala - not likely to get much more in 2023
Gala Proceeds	Annual		\$50,700	2023 Gala proceeds (already realized in 2023)
Brick Sales	Various	\$500	\$6,000	Ave. estimate - 5/month @ \$100/per
Municipality grants	Annual		\$10,000	Hillsboro Beach, Pompano, Lauderdale-By-The-Sea, LHP
Total Annual Income:			\$173,700	

Projected income for rest of 2023
(4/1 - 12/31)

Brick Sales	\$3,000
Municipality grants	\$10,000
Museum	\$36,000
Memberships	\$40,500
Misc. Donations	\$5,000
	\$94,500

HPLS Expense Analysis

Item	Cost	Frequency	Annual Projection	Purpose
T-Mobile	\$171	Monthly	\$2,052	HPLS cell phone + Museum wireless service
QuickBooks	\$55	Monthly	\$660	HPLS accounting system
Brownrice Streaming	\$15	Monthly	\$180	WebCam streaming service @ LH
Public Storage	\$289	Monthly	\$3,468	Storage needs
Smart Stop Storage	\$544	Monthly	\$6,528	Storage needs
Florida State Sales Tax	\$700	Quarterly	\$2,800	Payment to State of FL for museum sales
MacDonald's/Keith's food/grilling supplies	\$150	Monthly (Ave)	\$1,800	Lunches on tour days
South Fla Diving HQ	\$1,200	Monthly	\$14,400	Dive boat for monthly tours
Museum COGS	\$1,250	Monthly	\$15,000	Cost of museum inventory replenishment
Bricks COGS	\$250	Monthly	\$3,000	Cost of bricks
General Liability Insurance	\$2,300	Annually	\$2,300	HPLS general liability insurance premium
Clover Monthly Subscription	\$45	Monthly	\$540	Essentials Software Subscription
Clover Merchant Acct. Fees	Various	Various	\$3,000	All transaction merchant fees from Clover
TOTAL:			\$55,728	
Average Monthly Expenses				
Total remaining 2023 expenses (9 mos.)			\$41,796	
Contribution to HPLS Fund				
			\$25,000	~50% of 2023 Gala Proceeds (made 3/29)
Projected 2023 Capital Projects				
Door/Hinge Replacement	\$19,818	Contracted price		
Window Replacement	\$90,000	Summer 2023		
Exterior Painting	\$180,000	December 2023		
			\$289,818	

Current Liquid Assets	
2023 remaining projected income	\$239,496
2023 remaining projected expenses	\$94,500
Estimated 2023 total liquidity:	\$41,796
Projected 2023 Capital Expenditures	\$292,200
Projected Y/E surplus/deficit	\$289,818
	\$2,382

HLPS, Inc.

Statement of Activity

January - December 2022

	TOTAL
Revenue	
Contributed income	
Government grants & contracts	8,860.00
Total Contributed Income	8,860.00
Sales	246,319.44
Sales of Product Income	2,500.00
Uncategorized Income	20.05
Total Revenue	\$257,699.49
Expenditures	
Advertising & marketing	7,694.08
Awards & grants to others	231.60
Contract & professional fees	1,510.87
Legal fees	1,530.00
Total Contract & professional fees	3,040.87
Insurance	
Directors & officers insurance	1,180.36
Total Insurance	1,180.36
Occupancy	
Rent	37,749.84
Utilities	700.00
Total Occupancy	38,449.84
Office expenses	261.64
Bank fees & service charges	163.69
Equipment lease & maintenance	896.00
Internet & TV services	1,441.00
Memberships & subscriptions	1,774.98
Merchant account fees	439.93
Shipping & postage	328.43
Small tools & equipment	1,313.41
Software & apps	505.00
Total Office expenses	7,124.08
Other Business Expenses	29.41
Taxes Paid	3,317.76
Total Other Business Expenses	3,347.17
Payroll expenses	
FICA tax	180.00
Salaries & wages	31,315.37
Total Payroll expenses	31,495.37
Repairs & maintenance	904.37

HLPS, Inc.

Statement of Activity

January - December 2022

	TOTAL
Supplies	912.97
Supplies & materials	10,836.14
Total Supplies	11,749.11
Travel	
Vehicle rental	6,200.00
Total Travel	6,200.00
Uncategorized Expense	1,371.03
Total Expenditures	\$112,787.88
NET OPERATING REVENUE	\$144,911.61
Other Expenditures	
Vehicle expenses	
Vehicle gas & fuel	81.23
Total Vehicle expenses	81.23
Total Other Expenditures	\$81.23
NET OTHER REVENUE	\$ -81.23
NET REVENUE	\$144,830.38

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 11 2014**

HILLSBORO LIGHTHOUSE PRESERVATION
SOCIETY INC
C/O ROBERT F MAHONEY
7777 GLADES RD STE 209
BOCA RATON, FL 33434

Employer Identification Number:

65-0803910

DLN:

17053003341024

Contact Person:

MS. TRUSTY

ID# 31657

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

May 15, 2013

Contribution Deductibility:

Yes

Addendum Applies:

Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 947

HILLSBORO LIGHTHOUSE PRESERVATION

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is retroactive to the date of revocation.

Letter 947

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

Contributions to Nonprofits "Donation Request" Application - Submission #585

Date Submitted: 6/29/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 10, 2023.

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

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

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

Organization Information

Organization Name*

House of Hope

Address*

908 SW 1st Street

City*

Fort Lauderdale

State*

Florida

Zip Code*

33312

Contact Person*

Glen Jack

Title*

Development Director

Phone Number*

9545248989

Email*

Development@houseofhope.org

Federal Identification Number (FIN)*

23-7014595

DUNS*

02 937180

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

F22

Request Information

Project/Program Name*

House of Hope Psychotherapy Program

Requested Funding Amount*

\$5,000

Project/Program Details

Briefly describe your organization*

House of Hope is a local non-profit substance abuse treatment facility founded in 1969. It is our mission to help individuals in South Florida, recovering from addiction and mental illness, return to the community with the skills to allow them to maintain stable employment, develop personal responsibility, build family relationships and develop a support system utilizing 12 step programs. Our goal is to return our residents to the community as productive and self-supporting, thus reducing dependence on government support and criminal recidivism.

Explain the objectives of your project*

When clients arrive to House of Hope, they undergo a series of evaluations including a physical exam, a biopsychosocial assessment, as well as linkage to psychiatric services to assess, diagnose and provide the much-needed psychotropic medication for those in need. In addition, our staff conduct an intake assessment to determine their needs regarding career/job goals and work to develop an individualized work plan to set reasonable, attainable goals that will move them toward a successful recovery journey. Our staff closely monitor the progress weekly with the client and provide follow-up to ensure individual goals are being achieved and/or determine if any adjustments need to be made to ensure successful progress. Client success is determined by reviewing their individual goal attainment at the time of discharge.

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*

Approximately 90% of House of Hope's population comes from homelessness, indigence, or incarceration for charges most often related to their addiction. We operate 24 hours a day, 365 days a year, and play a critical role in stopping the cycle of addiction by providing our clients in recovery with the tools and resources they need to adhere to their sobriety, reunite with their families, and return to the community as self-sufficient, responsible citizens. Since House of Hoper serves over 500 individuals on a yearly basis in Broward County, clients from Lauderdale-by-the-Sea represent the same portion of the County as the community as a whole. Since our clients are homeless, indigent or recently incarcerated, we are unable to indicated most recent community of residence. We are in the process of collecting most recently known location of residence.

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.

Target population

No file chosen

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

The following are progress measurements for success:

1. Clients will have a needs assessment completed upon intake:

100% of 350 (est.) clients will receive a needs assessment within 10 days of intake.

Measurement Tool: Assessment and Life Plan in client's chart

2. Clients will receive a personalized Life Plan with 4 attainable individualized goals to work towards through the program during their time in residence.

90% of 150 clients will have achieved 85% of their goals at the time of discharge.

Measurement Tool: Goal attainment tracking at discharge.

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*

Glen

Last Name*

Jack

Title*

Development Director

Date*

June 29, 2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

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

2021-2022 Form 990 HOH Public
Disclosure.pdf

Organization Annual Budget*

22-23Budget.pdf

Audited Financial Statement*

2022.06.30 THE HOUSE OF HOPE
INC FINANCIAL STATEMENTS.pdf

501(C)(3) Determination Letter*

TaxEmptLtr.pdf

Board of Directors List*

22-23BODList.pdf

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the approved amount will be provided to the organization. Please note that the formal letter/affidavit 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
Operating Budget
2022-2023**

**BUDGET
JULY 2022 -
JUNE 2023**

Ordinary Income:

Substinence Fees	40,000.00
Development	200,000.00
Donor Restricted	30,000.00
Department of Children & Families	2,376,878.00
Department of Corrections	1,285,950.00
Vending Machine	40,000.00
OP/IOP	20,000.00
Broward Match	<u>341,000.00</u>

Total Income: **4,333,828.00**

Operating Expenses

Professional Fees **140,000.00**

Programs

Vehicles	33,000.00
Client Medication	11,000.00
Program Supplies	35,000.00
Program Expenses	45,000.00
Travel	5,000.00
Medical Procedures and Supplies	13,000.00
Misc Expense - COVID19	20,000.00
Program - Other	<u>483.00</u>
	162,483.00

Kitchen Expenditures

Food	187,600.00
Arc Contract	151,200.00
Kitchen Supplies	<u>30,000.00</u>
	368,800.00

Occupancy

Telephone	20,000.00
Electric	72,000.00
Water/Trash Collection	50,000.00
Utilities	<u>40,000.00</u>
	182,000.00

Occupancy

Insurance **210,000.00**

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

THE HOUSE OF HOPE, INC.
908 SOUTHWEST 1ST STREET
FORT LAUDERDALE, FL 33312

|||||

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

CLIENT'S COPY

The House of Hope, Inc.
908 Southwest 1st Street
Fort Lauderdale, FL 33312

The House of Hope, Inc.:

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

2021 Form 990

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

Very truly yours,

Martha G. Parker

Filing Instructions

Prepared for:

THE HOUSE OF HOPE, INC.
908 SOUTHWEST 1ST STREET
FORT LAUDERDALE, FL 33312

Prepared by:

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

2021 FORM 990

Please sign and mail on or before May 15, 2023.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021

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.

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization THE HOUSE OF HOPE, INC. Doing business as 908 SOUTHWEST 1ST STREET Number and street (or P.O. box if mail is not delivered to street address) Room/suite FORT LAUDERDALE, FL 33312 City or town, state or province, country, and ZIP or foreign postal code F Name and address of principal officer: DON FUCIK SAME AS C ABOVE	D Employer identification number 23-7014595 E Telephone number 954-524-8989 G Gross receipts \$ 4,548,457. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: ▶ HOUSEOFHOPEONLINE.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ L Year of formation: 1969 M State of legal domicile: FL		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: HOUSE OF HOPE'S MISSION IS TO PROVIDE THE TOOLS TO ACHIEVE RECOVERY FROM ADDICTION AND ADDRESS 2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 9 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 8 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 53 6 Total number of volunteers (estimate if necessary) 6 9 7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.																	
Revenue	8 Contributions and grants (Part VIII, line 1h) 3,984,524. 9 Program service revenue (Part VIII, line 2g) 4,017. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,311. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 36,797. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,027,649.	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Prior Year</th> <th style="width:50%;">Current Year</th> </tr> </thead> <tbody> <tr> <td>3,984,524.</td> <td>4,489,694.</td> </tr> <tr> <td>4,017.</td> <td>28,761.</td> </tr> <tr> <td>2,311.</td> <td>1,676.</td> </tr> <tr> <td>36,797.</td> <td>28,326.</td> </tr> <tr> <td>4,027,649.</td> <td>4,548,457.</td> </tr> </tbody> </table>	Prior Year	Current Year	3,984,524.	4,489,694.	4,017.	28,761.	2,311.	1,676.	36,797.	28,326.	4,027,649.	4,548,457.				
Prior Year	Current Year																	
3,984,524.	4,489,694.																	
4,017.	28,761.																	
2,311.	1,676.																	
36,797.	28,326.																	
4,027,649.	4,548,457.																	
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) 2,294,228. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. b Total fundraising expenses (Part IX, column (D), line 25) ▶ 125,757. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,359,146. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,653,374. 19 Revenue less expenses. Subtract line 18 from line 12 374,275.	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Prior Year</th> <th style="width:50%;">Current Year</th> </tr> </thead> <tbody> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>2,294,228.</td> <td>2,022,822.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>1,359,146.</td> <td>2,169,041.</td> </tr> <tr> <td>3,653,374.</td> <td>4,191,863.</td> </tr> <tr> <td>374,275.</td> <td>356,594.</td> </tr> </tbody> </table>	Prior Year	Current Year	0.	0.	0.	0.	2,294,228.	2,022,822.	0.	0.	1,359,146.	2,169,041.	3,653,374.	4,191,863.	374,275.	356,594.
Prior Year	Current Year																	
0.	0.																	
0.	0.																	
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0.	0.																	
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3,653,374.	4,191,863.																	
374,275.	356,594.																	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 4,919,243. 21 Total liabilities (Part X, line 26) 1,203,898. 22 Net assets or fund balances. Subtract line 21 from line 20 3,715,345.	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Beginning of Current Year</th> <th style="width:50%;">End of Year</th> </tr> </thead> <tbody> <tr> <td>4,919,243.</td> <td>4,492,575.</td> </tr> <tr> <td>1,203,898.</td> <td>413,863.</td> </tr> <tr> <td>3,715,345.</td> <td>4,078,712.</td> </tr> </tbody> </table>	Beginning of Current Year	End of Year	4,919,243.	4,492,575.	1,203,898.	413,863.	3,715,345.	4,078,712.								
Beginning of Current Year	End of Year																	
4,919,243.	4,492,575.																	
1,203,898.	413,863.																	
3,715,345.	4,078,712.																	

Part II Signature Block

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

Sign Here	Signature of officer SUSAN GLASSCOCK, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name MARTHA G. PARKER Preparer's signature MARTHA G. PARKER Date 03/30/23 Check if self-employed ☐ PTIN P02266097 Firm's name ▶ KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S Firm's EIN ▶ 59-1363792 Firm's address ▶ 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308 Phone no. 954-771-0896	

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

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

1 Briefly describe the organization's mission:
 HOUSE OF HOPE'S MISSION IS TO PROVIDE THE TOOLS TO ACHIEVE RECOVERY FROM ADDICTION AND ADDRESS MENTAL HEALTH ISSUES WHILE TRANSFORMING LIVES, FAMILIES AND COMMUNITIES. HOUSE OF HOPE PROVIDES HOPE FOR THE FUTURE AND HEALING TO THOSE IN NEED OF A SECOND CHANCE.

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

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

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

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

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

4a (Code:) (Expenses \$ 2,557,032. including grants of \$) (Revenue \$ 28,761.)
 HOUSE OF HOPE, INC IS A NON-PROFIT, DEPARTMENT OF CHILDREN AND FAMILIES (DCF) LICENSED RESIDENTIAL LEVEL II AND RESIDENTIAL LEVEL III FACILITIES. HOUSE OF HOPE (HOH) HAS A LICENSED BED CAPACITY OF 92 AND STEPPING STONES (SS) HAS A LICENSED BED CAPACITY OF 42. HOH/ SS HOLD THE MAXIMUM THREE-YEAR ACCREDITATION FROM CARF...THE REHABILITATION ACCREDITATION COMMISSION FOR THERAPEUTIC COMMUNITIES, INTEGRATED, AND AOD/MH (CRIMINAL JUSTICE) PROGRAMS.

PROGRAM DESCRIPTION:

HOH/SS IS ORGANIZED AS AN INTEGRATED ALCOHOL AND OTHER DRUGS/MENTAL HEALTH FACILITY, PROVIDING A COMBINATION OF ALCOHOL, OTHER DRUGS/ADDICTIONS AND C -OCCURRING DISORDERS.

4b (Code:) (Expenses \$ 1,215,642. including grants of \$) (Revenue \$)
 THE DEPARTMENT OF CORRECTIONS - TREATMENT PROGRAM IS A THREE TO EIGHT MONTHS, THERAPEUTIC COMMUNITY. THE PROGRAM CONSISTS OF THREE PHASES. THE INTENSIVE TREATMENT PHASE IS APPROXIMATELY EIGHT WEEKS, THE RE-ENTRY/EMPLOYMENT PHASE IS APPROXIMATELY FOUR MONTHS AND AFTERCARE IS SIX MONTH. ALTHOUGH THESE TIME FRAMES REPRESENT GUIDELINES, RESIDENTS MUST MEET TREATMENT GOALS IN ORDER TO PROGRESS FROM ONE LEVEL OF TREATMENT TO THE NEXT. DECISIONS ON MOVEMENT TO THE NEXT COMPONENT OF TREATMENT WILL BE MADE BY THE CLINICAL TEAM AS WELL AS INPUT FROM THE COMMUNITY. CURRENTLY WE ARE FUNDED FOR AT TOTAL OF 90 BEDS BY THE DEPARTMENT OF CORRECTIONS. RESIDENTIAL LEVEL II FOR DEPARTMENT OF CHILDREN AND FAMILIES IS A THREE

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

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

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

4e Total program service expenses **3,772,674.**

Form 990 (2021)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <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)(iii)? <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

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 non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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?	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		
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?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 53		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

☒**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records **SUSAN GLASSCOCK - 954-524-8989**
908 SOUTHWEST 1ST STREET, FORT LAUDERDALE, FL 33312

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

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

7

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

[illegible]

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

2

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	4,239,008.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	250,686.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f			4,489,694.			
Program Service Revenue	2 a	PROGRAM FEES	Business Code	624100	28,761.	28,761.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		28,761.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,676.			1,676.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	(ii) Personal			
	6a						
	6b	Less: rental expenses					
	6c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	7a						
	7b	Less: cost or other basis and sales expenses					
	7c	Gain or (loss)					
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	8b	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					
9b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
10b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS	Business Code	900099	28,326.		28,326.
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		28,326.			
12	Total revenue. See instructions		4,548,457.	28,761.	0.	30,002.	

Part IX Statement of Functional Expenses

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

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

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	482,271.	434,044.	33,759.	14,468.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,150,411.	1,035,370.	80,528.	34,513.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,233.	16,410.	1,276.	547.
9 Other employee benefits	240,481.	216,433.	16,834.	7,214.
10 Payroll taxes	131,426.	118,283.	9,200.	3,943.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	292,578.	263,320.	20,481.	8,777.
12 Advertising and promotion				
13 Office expenses				
14 Information technology	152,585.	137,327.	10,680.	4,578.
15 Royalties				
16 Occupancy	132,750.	119,474.	9,294.	3,982.
17 Travel	32,472.	29,226.	2,272.	974.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,395.	15,655.	1,218.	522.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	81,437.	73,293.	5,701.	2,443.
23 Insurance	152,651.	137,386.	10,685.	4,580.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	497,955.	448,159.	34,858.	14,938.
b FOOD AND SUPPLIES	320,116.	286,899.	23,251.	9,966.
c PROGRAM SUPPLIES	170,978.	159,799.	7,825.	3,354.
d OPERATING SUPPLIES AND	141,398.	123,379.	12,613.	5,406.
e All other expenses	176,726.	158,217.	12,957.	5,552.
25 Total functional expenses. Add lines 1 through 24e	4,191,863.	3,772,674.	293,432.	125,757.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,555,443.	1	1,069,825.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	434,196.	3	548,673.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	4,666.	8	3,520.
	9 Prepaid expenses and deferred charges	288,263.	9	312,526.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,585,992.		
	b Less: accumulated depreciation	10b 2,725,311.		
	11 Investments - publicly traded securities	834,897.	10c	860,681.
	12 Investments - other securities. See Part IV, line 11	1,393,928.	11	1,402,513.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	407,850.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,919,243.	15	294,837.	
17 Accounts payable and accrued expenses	184,835.	16	4,492,575.	
18 Grants payable		17	331,455.	
19 Deferred revenue	537,102.	18		
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties	415,613.	23		
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	66,348.	24		
26 Total liabilities. Add lines 17 through 25	1,203,898.	25	82,408.	
27 Net assets or fund balances		26	413,863.	
Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.				
27 Net assets without donor restrictions	3,574,848.	27	3,927,047.	
28 Net assets with donor restrictions	140,497.	28	151,665.	
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds		29		
30 Paid-in or capital surplus, or land, building, or equipment fund		30		
31 Retained earnings, endowment, accumulated income, or other funds		31		
32 Total net assets or fund balances	3,715,345.	32	4,078,712.	
33 Total liabilities and net assets/fund balances	4,919,243.	33	4,492,575.	

Form 990 (2021)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,548,457.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,191,863.
3	Revenue less expenses. Subtract line 2 from line 1	3	356,594.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,715,345.
5	Net unrealized gains (losses) on investments	5	6,773.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,078,712.

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

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

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

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

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

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

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,217,989.	4,008,011.	4,467,051.	3,984,524.	4,489,694.	21,167,269.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	4,217,989.	4,008,011.	4,467,051.	3,984,524.	4,489,694.	21,167,269.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						21,167,269.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	4,217,989.	4,008,011.	4,467,051.	3,984,524.	4,489,694.	21,167,269.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,323.		15,641.	2,311.	1,676.	26,951.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			73,687.	36,797.	28,326.	138,810.
11 Total support. Add lines 7 through 10						21,333,030.
12 Gross receipts from related activities, etc. (see instructions)					12	110,929.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	99.22	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.33	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒			
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐			
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐			
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐			

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990) 2021

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

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

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

Schedule A (Form 990) 2021

Part VI

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization	Employer identification number
THE HOUSE OF HOPE, INC.	23-7014595

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>100,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE HOUSE OF HOPE, INC.**23-7014595****Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization

Employer identification number

THE HOUSE OF HOPE, INC.**23-7014595****Part III**

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

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

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

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

2021**Open to Public Inspection**

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

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

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

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

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

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

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2021

132051 10-28-21

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

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

- a ☐ Public exhibition
 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		80,505.		80,505.
b Buildings		2,968,527.	2,721,874.	246,653.
c Leasehold improvements				
d Equipment		517,760.	3,437.	514,323.
e Other		19,200.		19,200.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				860,681.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) RESTRICTED CASH	83,138.
(2) DEPOSITS	490.
(3) OTHER RECEIVABLES	211,209.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	294,837.

Part X Other Liabilities.

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	CLIENT FUNDS	82,408.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		82,408.

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

Schedule D (Form 990) 2021

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

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

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

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

a The organization?

b Any related organization?

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

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

a The organization?

b Any related organization?

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

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

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2021

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

[illegible]

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MENTAL HEALTH ISSUES WHILE TRANSFORMING LIVES, FAMILIES AND
COMMUNITIES. HOUSE OF HOPE PROVIDES HOPE FOR THE FUTURE AND HEALING TO
THOSE IN NEED OF A SECOND CHANCE.

SINCE JANUARY 1969, HOUSE OF HOPE HAS PROVIDED HOPE AND HEALING TO MEN
AND WOMEN IN SOUTH FLORIDA WHO SUFFER FROM ADDICTION AND CO-OCCURRING
BEHAVIORAL HEALTH DISORDERS IN A LIFE-AFFIRMING, RESIDENTIAL SETTING.
HOUSE OF HOPE HELPS THESE INDIVIDUALS RETURN TO THE COMMUNITY WITH
KNOWLEDGE AND SKILLS NEEDED TO EMBRACE PERSONAL RESPONSIBILITY, RENEW
AND REBUILD FAMILY RELATIONSHIPS, MAINTAIN STABLE EMPLOYMENT, AND
DEVELOP CRITICAL RECOVERY SUPPORT SYSTEMS. HOUSE OF HOPE'S GOAL IS TO
RETURN RESIDENTS TO THE COMMUNITY AS VITAL, PRODUCTIVE AND
SELF-SUPPORTING CITIZENS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SINCE JANUARY 1969, HOUSE OF HOPE HAS PROVIDED HOPE AND HEALING TO MEN
AND WOMEN IN SOUTH FLORIDA WHO SUFFER FROM ADDICTION AND CO-OCCURRING
BEHAVIORAL HEALTH DISORDERS IN A LIFE-AFFIRMING, RESIDENTIAL SETTING.
HOUSE OF HOPE HELPS THESE INDIVIDUALS RETURN TO THE COMMUNITY WITH
KNOWLEDGE AND SKILLS NEEDED TO EMBRACE PERSONAL RESPONSIBILITY, RENEW
AND REBUILD FAMILY RELATIONSHIPS, MAINTAIN STABLE EMPLOYMENT, AND
DEVELOP CRITICAL RECOVERY SUPPORT SYSTEMS. HOUSE OF HOPE'S GOAL IS TO
RETURN RESIDENTS TO THE COMMUNITY AS VITAL, PRODUCTIVE AND
SELF-SUPPORTING CITIZENS.

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

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

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

SOME OF THE SERVICES PROVIDED:

A. COGNITIVE BEHAVIORAL THERAPY

B. SUBSTANCE ABUSE COUNSELING

C. FAMILY THERAPY

D. MEDICATION MANAGEMENT

E. VOCATIONAL ASSESSMENT/TRAINING

F. ADDICTION AND MENTAL ILLNESS EDUCATION

G. SELF-HELP/PEER SUPPORT GROUPS

SERVICES ARE DESIGNED AND IMPLEMENTED TO:

A. SUPPORT THE RECOVERY, HEALTH, OR WELL-BEING OF THE PERSONS AND/OR FAMILIES SERVED

B. ENHANCE THE QUALITY OF LIFE OF THE PERSONS SERVED

C. REDUCE SYMPTOMS OR NEEDS AND BUILD RESILIENCE

D. RESTORE AND/OR IMPROVE FUNCTIONING

E. SUPPORT THE INTEGRATION OF THE PERSONS SERVED INTO THE COMMUNITY

SERVICES ARE PROVIDED THROUGH A SEAMLESS SYSTEM OF CARE FOR ADULT MEN

AND WOMEN (18+ YEARS OLD) WITH NEEDS IN ONE OR BOTH AREAS OR IDENTIFIED

CO-OCCURRING DISORDERS.

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

TO SIX MONTH PROGRAM THAT IS MAINLY DESIGNED TO ADDRESS INDIVIDUALS

WITH CO-OCCURRING DISORDERS. THE FRAMEWORK OF THIS PROGRAM IS SIMILAR

TO THE DEPARTMENT OF CORRECTION PROGRAM BUT DEALS WITH INDIVIDUALS WITH

BOTH MENTAL ILLNESS AND ADDICTION.

THIS PROGRAM HAS A PSYCHIATRIC OVERLAY OF SERVICES AS WELL AS CASE

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

MANAGEMENT TO INTEGRATE THE INDIVIDUAL INTO COMMUNITY SERVICES.

CURRENTLY WE ARE FUNDED FOR 27 BEDS BY THE DEPARTMENT OF CHILDREN AND FAMILIES.

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

ORGANIZATION'S PROCESS TO REVIEW FORM 990 ALL BOARD MEMBERS PROVIDED WITH 990 FOR APPROVAL PRIOR TO MAILING.

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

ENFORCEMENT OF CONFLICTS POLICY CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY.

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

COMPENSATION PROCESS FOR TOP OFFICIAL COMPENSATION DETERMINED BY THE BOARD OF DIRECTORS WITH COMPARABLE ENTITIES ON AN ANNUAL BASIS, ALSO BASED ON ANNUAL EVALUATION.

COMPENSATION PROCESS FOR OFFICERS EVALUATIONS ARE PREPARED ANNUALLY BY SUPERVISORS, BASED ON THIS PERFORMANCE EVALUATION SALARIES ARE ADJUSTED.

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

GOVERNING DOCUMENTS DISCLOSURE EXPLANATION DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 26 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



**House of Hope, Inc.
2023 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 South Florida

Joanne Richter
Community Volunteer

Terry Scott
Community Volunteer

The House of Hope, Inc.

Financial Statements
and Additional Information
For the Years Ended June 30, 2022 and 2021



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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, 2022 and 2021, 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 present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 16, 2022, on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
December 16, 2022

FINANCIAL STATEMENTS



The House of Hope, Inc.
Statements of Financial Position
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Cash and cash equivalents	\$ 1,069,824	\$ 1,555,443
Restricted cash	83,138	66,348
Investments	1,402,513	1,393,928
Grants and contracts receivable	548,673	434,196
Other receivables	211,209	341,012
Inventory	3,520	4,666
Prepaid expenses	312,526	288,263
Property and equipment, net	860,681	834,897
Deposits	490	490
	<u>4,492,574</u>	<u>4,919,243</u>
Total assets	\$ <u>4,492,574</u>	\$ <u>4,919,243</u>
Liabilities:		
Accounts payable	\$ 47,283	\$ 89,223
Accrued expenses	284,171	95,612
Other liabilities - client funds	82,408	66,348
Refundable advances	-	537,102
Debt, net of unamortized debt issuance costs	-	415,613
	<u>413,862</u>	<u>1,203,898</u>
Total liabilities	413,862	1,203,898
Net Assets:		
Without donor restrictions:	3,927,047	3,574,848
With donor restrictions	151,665	140,497
	<u>4,078,712</u>	<u>3,715,345</u>
Total net assets	4,078,712	3,715,345
Total liabilities and net assets	\$ <u>4,492,574</u>	\$ <u>4,919,243</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

	Without Donor Restrictions	With Donor Restrictions	Total
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 earnings	6,773	-	6,773
Interest income	1,676	-	1,676
Total operating revenues	4,365,230	190,000	4,555,230
Net assets released from restrictions	178,832	(178,832)	-
Total operating revenues and net assets released from restrictions	4,544,062	11,168	4,555,230
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
Total operating expenses	4,191,863	-	4,191,863
Change in net assets	352,199	11,168	363,367
Net Assets, July 1	3,574,848	140,497	3,715,345
Net Assets, June 30	\$ 3,927,047	\$ 151,665	\$ 4,078,712

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, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating Revenues:			
Grant and contract revenue	\$ 3,324,310	\$ -	\$ 3,324,310
Gain on extinguishment of debt - Paycheck Protection Program	415,653	-	415,653
Contributions	36,739	207,862	244,601
Client services	4,017	-	4,017
Other revenues	36,757	-	36,757
Investment earnings	1,104	-	1,104
Interest income	2,311	-	2,311
	<u>3,820,891</u>	<u>207,862</u>	<u>4,028,753</u>
Total operating revenues			
Net assets released from restrictions	<u>183,412</u>	<u>(183,412)</u>	<u>-</u>
Total operating revenues and net assets released from restrictions	<u>4,004,303</u>	<u>24,450</u>	<u>4,028,753</u>
Operating Expenses:			
Program services:			
Residential level II	1,885,828	-	1,885,828
Residential level III	347,221	-	347,221
Other residential	971,389	-	971,389
Outpatient services	25,627	-	25,627
Supporting services:			
Administration	351,081	-	351,081
Fundraising	72,228	-	72,228
	<u>3,653,374</u>	<u>-</u>	<u>3,653,374</u>
Total operating expenses			
Change in net assets	350,929	24,450	375,379
Net Assets, July 1	<u>3,223,919</u>	<u>116,047</u>	<u>3,339,966</u>
Net Assets, June 30	<u>\$ 3,574,848</u>	<u>\$ 140,497</u>	<u>\$ 3,715,345</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

	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	1,031,639	202,282	586,619	1,820,540	141,597	60,685	2,022,822
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	1,064,676	208,759	605,406	1,878,841	146,134	62,629	2,087,604
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	41,532	8,144	23,617	73,293	5,701	2,443	81,437
Total expenses	\$ 2,137,847	\$ 419,185	\$ 1,215,642	\$ 3,772,674	\$ 293,432	\$ 125,757	\$ 4,191,863

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, 2021**

	Program Services				Supporting Services		
	Residential Level II	Residential Level III	Other Residential	Outpatient Other	Total Program	Administration	Fundraising Total
Personnel Costs:							
Salaries and wages	\$ 907,669	\$ 174,596	\$ 490,121	\$ 16,644	\$ 1,589,030	\$ 212,520	\$ 48,487
Payroll taxes and benefits	240,656	41,023	104,822	6,204	392,705	37,639	13,847
Total personnel costs	1,148,325	215,619	594,943	22,848	1,981,735	250,159	62,334
Other Expenses:							
Food and supplies	154,239	27,647	102,093	10	283,989	167	49
Utilities	74,897	13,424	49,681	-	138,002	-	-
Operating supplies and other	53,734	9,632	28,501	358	92,225	2,047	5,094
Program supplies	55,843	9,597	29,171	147	94,758	6,039	225
Professional fees	66,448	11,911	1,734	171	80,264	42,000	342
Repairs and maintenance	56,091	10,054	36,762	111	103,018	259	186
Computer expense	62,681	11,235	33,210	1,142	108,268	7,063	1,305
Insurance	60,142	10,780	-	13	70,935	39,868	26
Travel and meetings	10,622	1,904	6,980	4	19,510	58	8
Seminars and training	12,963	2,324	8,129	118	23,534	234	236
License, fees and dues	17,459	2,950	6,892	141	27,442	2,767	1,259
Employee recruitment	34,180	6,127	21,738	361	62,406	3	932
Professional medical services	3,861	692	2,561	-	7,114	-	-
Telephone	9,102	1,631	5,876	127	16,736	370	121
Medical expenses	4,034	723	2,676	-	7,433	-	-
Equipment rental	4,764	854	3,002	76	8,696	47	111
Total other expenses	681,060	121,485	339,006	2,779	1,144,330	100,922	9,894
Total expenses before provision for depreciation	1,829,385	337,104	933,949	25,627	3,126,065	351,081	72,228
Provision for depreciation	56,443	10,117	37,440	-	104,000	-	-
Total expenses	\$ 1,885,828	\$ 347,221	\$ 971,389	\$ 25,627	\$ 3,230,065	\$ 351,081	\$ 72,228
							\$ 1,850,037
							444,191
							2,294,228
							284,205
							138,002
							99,366
							101,022
							122,606
							103,463
							116,636
							110,829
							19,576
							24,004
							31,468
							63,341
							7,114
							17,227
							7,433
							8,854
							1,255,146
							3,549,374
							104,000
							3,653,374

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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 363,367	\$ 375,379
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Provision for depreciation	81,437	104,000
(Gain) on extinguishment of debt - Paycheck Protection Program	(415,613)	(415,613)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(114,477)	640,226
Other receivables	129,803	(341,012)
Inventory	1,146	298
Prepaid expenses	(24,263)	(40,500)
Increase (decrease) in:		
Accounts payable	(41,940)	(5,574)
Accrued expenses	188,559	(99,238)
Other liabilities - client funds	16,060	21,005
Refundable advances	(537,102)	-
Net cash provided by (used in) operating activities	<u>(353,023)</u>	<u>238,971</u>
Cash Flows from Investing Activities:		
Purchases and sales of investments, net	(8,585)	(577,151)
Purchases of property and equipment	<u>(107,221)</u>	<u>(75,894)</u>
Net cash provided by (used in) investing activities	<u>(115,806)</u>	<u>(653,045)</u>
Cash Flows from Financing Activities:		
Proceeds from debt - paycheck protection loan	-	952,715
Principal payments on debt	<u>-</u>	<u>(26,002)</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>926,713</u>
Net increase (decrease) in cash and cash equivalents	(468,829)	512,639
Cash and Cash Equivalents, July 1	<u>1,621,791</u>	<u>1,109,152</u>
Cash and Cash Equivalents, June 30	\$ <u>1,152,962</u>	\$ <u>1,621,791</u>
Cash	\$ 1,069,824	\$ 1,555,443
Restricted Cash	<u>83,138</u>	<u>66,348</u>
	\$ <u>1,152,962</u>	\$ <u>1,621,791</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 that 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, 2022 and 2021 was approximately \$ 83,000 and \$ 66,000, 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, 2022 and 2021.

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, 2022 and 2021, management considered all of its receivable balances to be collectible and no allowance was recorded.

Inventory: Inventory consists primarily of food, cleaning supplies, and clothing and is stated at cost determined by the first-in, first-out method.

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, 2022 and 2021, 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 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.

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. Per management, there were no material income taxes resulting from unrelated business income during the years ended June 30, 2022 and 2021.

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.

Date of management review: Subsequent events were evaluated by management through December 16, 2022, which is the date the financial statements were available for issuance.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, is estimated and comprise the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial Assets:		
Cash and cash equivalents	\$ 1,069,824	\$ 1,555,443
Investments	1,402,513	1,393,928
Grants, contracts and other receivables	<u>759,882</u>	<u>775,208</u>
Financial assets at year-end	<u>3,232,219</u>	<u>3,724,579</u>
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions	<u>151,665</u>	<u>140,497</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>3,080,554</u></u>	\$ <u><u>3,584,082</u></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, 2022:				
Certificates of deposit	\$ -	\$ 1,402,513	\$ -	\$ 1,402,513
Total	\$ -	\$ 1,402,513	\$ -	\$ 1,402,513
At June 30, 2021:				
Certificates of deposit	\$ -	\$ 1,393,928	\$ -	\$ 1,393,928
Total	\$ -	\$ 1,393,928	\$ -	\$ 1,393,928

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2022 and 2021:

	2022	2021
Buildings and improvements	\$ 2,968,527	\$ 2,937,167
Furniture and equipment	342,219	326,557
Vehicles and other equipment	175,541	115,342
	<u>3,486,287</u>	<u>3,379,066</u>
Less: accumulated depreciation	(2,725,311)	(2,643,874)
Land	80,505	80,505
Construction in progress	<u>19,200</u>	<u>19,200</u>
	<u>\$ 860,681</u>	<u>\$ 834,897</u>

Note 6 - Debt

On May 7, 2020, the Organization executed a promissory note for \$ 415,613 under the *Paycheck Protection Program* ("PPP") authorized by the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). Under the PPP, loan funds are eligible for forgiveness to the extent that they are used to cover certain payroll, rent, and utility costs and if the Organization maintains certain employment levels during a specified period of time. If the Small Business Administration ("SBA") confirms full forgiveness of the unpaid balance of the note, the Organization's obligation under this arrangement will be deemed fully satisfied. The Organization remains obligated to repay to the lender any amount not forgiven, which will mature on the 2nd anniversary of the note. The loan bears interest at 1.00% per annum. Principal and interest payments are deferred until the lender receives a forgiveness determination from SBA. Principal and interest payments are deferred until a forgiveness notification is received from the lender. During the year ended June 30, 2021 the SBA approved the Organization's application for forgiveness of \$ 415,653.

On February 19, 2021, the Organization executed a promissory note for \$ 415,613 under the second round of the 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 remains at 1.00% per annum. Repayment terms remain similar to the first round of the PPP, except the maturity date is on the 5th anniversary of the note and the repayment terms for any amount not forgiven will be based on a five-year amortization table. During the year ended June 30, 2022 the SBA approved the Organization's application for forgiveness of \$ 415,613.

Note 7 - Provider Relief Funds

During the years ending June 30, 2022 and 2021, the Organization received approximately \$ 85,000 and \$ 537,000, respectively, 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 ending 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. The Organization submitted amended Forms 941 for the quarters ended June 30, 2020, September 30, 2020, December 31, 2020, March 31, 2021, and June 30, 2021 totaling approximately \$ 758,000. As of June 30, 2022 and 2021, no refunds were received under the ERC. Laws and regulations concerning the ERC are complex and subject to varying interpretations and claims may also be subject to retroactive audit and review. The Organization recognized the credits as a conditional contribution, thus contribution revenue would be recognized only to the extent the terms and conditions are met. As of June 30, 2022 and 2021, the Organization did not satisfy the requirements to recognize the ERC, and as such no receivable was recorded.

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, 2022 and 2021 are as follows:

Grantor	Contact Number	Matching Requirement	
		2022	2021
Broward Behavioral Health Coalition, Inc.	34358-21 and 34358-20	\$ 211,209	\$ 341,012

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, 2022 and 2021, the Organization's net assets with donor restrictions are classified as follows:

Description	2022	2021
Road to independence	\$ 83,334	\$ 110,497
Dorm roof	-	20,000
Vocational training	10,000	10,000
Women's program	58,331	-
	\$ 151,665	\$ 140,497

Note 12 - Net Assets with Donor Restrictions (continued)

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	2022	2021
Road to independence	\$ 127,163	\$ 133,412
COVID relief funds	-	50,000
Dorm roof	30,000	-
Vocational training	10,000	-
Women's program	11,669	-
	<u>\$ 178,832</u>	<u>\$ 183,412</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 \$ 18,000 and \$ 15,000 for the years ended June 30, 2022 and 2021, respectively.

ADDITIONAL INFORMATION



**The House of Hope, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

Federal/State Agency/Pass through Entity/ Program Title	AL Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfer to Subrecipients
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	34358-21	\$ 781,327	\$ 1,351,971	\$ -
Opioid STR	93.788	34358-21	90,170	-	-
Department of Health and Human Services - Passed through the Health Resources and Services Administration (HRSA) - COVID-19 Provider Relief Funds	93.498	--	537,102	-	-
Department of Transportation - Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	1001-2020-19	46,721	-	-
Total Expenditures of Federal Awards			\$ 1,455,320	\$ 1,351,971	\$ -

(1) State financial assistance not subject to Section 215.97, Florida Statutes.

See Notes to Schedules of Expenditures of Federal Awards, Other State Funding and Local Financial Assistance.

**The House of Hope, Inc.
Schedule of Other State Funding
For the Year Ended June 30, 2022**

Grantor	Program Title	Contract Grant Number	Expenditures	Transfer to Subrecipients
Other State Funding:				
State of Florida, Department of Correction - Substance Abuse Services	Residential Non-Secure Program	C2967	\$ 714,145	\$ -
State of Florida, Department of Transportation Substance Abuse Services	Enhanced Mobility of Seniors and Individuals with Disabilities	1001-2020-19	5,841	-
Total Other State Funding			\$ 719,986	\$ -

The House of Hope, Inc.
Schedule of Local Financial Assistance
For the Year Ended June 30, 2022

<u>Grantor</u>	<u>Program</u>	<u>Contract Number</u>	<u>Expenditures</u>
Local Financial Assistance:			
Broward County	Local Match Funds	22-CP-HCS-4524-LM	\$ <u>211,209</u>
Total Local Financial Assistance			\$ <u><u>211,209</u></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 (the "Schedules") 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, 2022. The information in the Schedule of Expenditures of Federal Awards 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 Schedules 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, 2022

	Substance Abuse			
	Outreach	Residential Level II	Residential Level III	Incidentals
Funding Sources and Revenues				
State SAMH Funding:				
Contract/OCA				
34358-20/MS003	\$ -	\$ 1,810,459	\$ 24,998	\$ -
34358-20/MS011	10,693	-	-	25,068
34358-20/MS081	-	9,998	-	-
34358-20/MSCBS	-	-	252,082	-
34358-20/MSSM3	-	19,451	-	-
34358-20/MSSM4	-	70,719	-	-
Total state SAMH funding	10,693	1,910,627	277,080	25,068
Other Government Funding:				
Local government	-	176,242	34,967	-
Other state agency	-	-	-	-
Federal grant and contracts	-	-	-	-
Total other government funding	-	176,242	34,967	-
All Other Revenues:				
3rd Party Payments	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total all other revenues	-	-	-	-
Total funding	\$ 10,693	\$ 2,086,869	\$ 312,047	\$ 25,068

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2022 (Continued)

	Substance Abuse			
	Outreach	Residential Level II	Residential Level III	Incidentals
Expense Categories:				
Personnel Expenses:				
Salaries	\$ -	\$ 832,668	\$ 163,268	\$ -
Fringe benefits	-	198,971	39,014	-
Total personnel expenses	-	1,031,639	202,282	-
Other Expenses:				
Building occupancy	-	371,937	72,929	-
Other	-	70,184	13,761	-
Equipment	-	83,374	16,348	-
Professional services	-	149,214	29,258	-
Food and client care services	-	176,617	34,631	-
Travel	-	16,562	3,247	-
Insurance	-	77,852	15,265	-
Operating supplies and expenses	-	135,400	31,464	25,068
Total other expenses	-	1,081,140	216,903	25,068
Total personnel and other expenses	-	2,112,779	419,185	25,068
Distributed Indirect Costs:				
Allocation of administration	-	164,328	32,603	1,950
Total distributed indirect costs	-	164,328	32,603	1,950
Total actual operating expenses	-	2,277,107	451,788	27,018
Unallowable Costs	-	-	-	-
Total allowed operating expenses	\$ -	\$ 2,277,107	\$ 451,788	\$ 27,018
Capital Expenditures	\$ -	\$ 71,481	\$ 35,740	\$ -

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2022 (Continued)

Funding Sources and Revenues	Substance Abuse			Total State SAMH Funded Covered Services	Total Non-State SAMH Funded Covered Services
	Recovery Support	Sustainability Payment	Total Substance Abuse		
State SAMH Funding:					
Contract/OCA					
34358-20/MS003	\$ -	\$ -	\$ 1,835,457	\$ 1,835,457	\$ -
34358-20/MS011	-	-	35,761	35,761	-
34358-20/MS081	-	-	9,998	9,998	-
34358-20/MSCBS	-	-	252,082	252,082	-
34358-20/MSSM3	-	-	19,451	19,451	-
34358-20/MSSM4	-	-	70,719	70,719	-
Total state SAMH funding	-	-	2,223,468	2,223,468	-
Other Government Funding:					
Local government	-	-	211,209	211,209	-
Other state agency	-	-	-	-	-
Federal grant and contracts	-	-	-	-	-
Total other government funding	-	-	211,209	211,209	-
All Other Revenues:					
3rd Party Payments	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Other	-	-	-	-	-
Total all other revenues	-	-	-	-	-
Total funding	\$ -	\$ -	\$ 2,434,677	\$ 2,434,677	\$ -

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2022 (Continued)

	Substance Abuse			Total State SAMH Funded Covered Services	Total Non-State SAMH Funded Covered Services
	Recovery Support	Sustainability Payment	Total Substance Abuse		
Expense Categories:					
Personnel Expenses:					
Salaries	\$ -	\$ -	\$ 995,936	\$ 995,936	\$ -
Fringe benefits	-	-	237,985	237,985	-
Total personnel expenses	-	-	1,233,921	1,233,921	-
Other Expenses:					
Building occupancy	-	-	444,866	444,866	-
Other	-	-	83,945	83,945	-
Equipment	-	-	99,722	99,722	-
Professional services	-	-	178,472	178,472	-
Food and client care services	-	-	211,248	211,248	-
Travel	-	-	19,809	19,809	-
Insurance	-	-	93,117	93,117	-
Operating supplies and expenses	-	-	191,932	191,932	-
Total other expenses	-	-	1,323,111	1,323,111	-
Total personnel and other expenses	-	-	2,557,032	2,557,032	-
Distributed Indirect Costs:					
Allocation of administration	-	-	198,881	198,881	-
Total distributed indirect costs	-	-	198,881	198,881	-
Total actual operating expenses	-	-	2,755,913	2,755,913	-
Unallowable Costs	-	-	-	-	-
Total allowed operating expenses	\$ -	\$ -	\$ 2,755,913	\$ 2,755,913	\$ -
Capital Expenditures	\$ -	\$ -	\$ 107,221	\$ -	\$ 107,221

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2022 (Continued)

Funding Sources and Revenues	Total All State SAMH Funded Covered Services	Non SAMH Covered Services	Administrative	Fundraising	Total Funding
State SAMH Funding:					
Contract/OCA					
34358-20/MS003	\$ 1,835,457	\$ -	\$ -	\$ -	\$ 1,835,457
34358-20/MS011	35,761	-	-	-	35,761
34358-20/MS081	9,998	-	-	-	9,998
34358-20/MSCBS	252,082	-	-	-	252,082
34358-20/MSSM3	19,451	-	-	-	19,451
34358-20/MSSM4	70,719	-	-	-	70,719
Total state SAMH funding	<u>2,223,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,223,468</u>
Other Government Funding:					
Local government	211,209	-	-	-	211,209
Other state agency	-	719,986	-	-	719,986
Federal grant and contracts	-	1,084,345	-	-	1,084,345
Total other government funding	<u>211,209</u>	<u>1,804,331</u>	<u>-</u>	<u>-</u>	<u>2,015,540</u>
All Other Revenues:					
3rd Party Payments	-	28,761	-	-	28,761
Contributions and donations	-	250,686	-	-	250,686
Other	-	36,775	-	-	36,775
Total all other revenues	<u>-</u>	<u>316,222</u>	<u>-</u>	<u>-</u>	<u>316,222</u>
Total funding	<u>\$ 2,434,677</u>	<u>\$ 2,120,553</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,555,230</u>

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (Unaudited)
For the Year Ended June 30, 2022 (Continued)

	Total All State SAMH Funded Covered Services	Non SAMH Covered Services	Administrative	Fundraising	Total Expenses
Expense Categories:					
Personnel Expenses:					
Salaries	\$ 995,936	\$ 473,478	\$ 114,287	\$ 48,981	1,632,682
Fringe benefits	237,985	113,141	27,310	11,704	390,140
Total personnel expenses	1,233,921	586,619	141,597	60,685	2,022,822
Other Expenses:					
Building occupancy	444,866	211,494	51,054	21,877	729,291
Other	83,945	39,910	10,283	4,407	138,545
Equipment	99,722	47,409	11,443	4,905	163,479
Professional services	178,472	84,848	20,481	8,777	292,578
Food and client care services	211,248	100,430	25,179	10,792	347,649
Travel	19,809	9,417	2,272	974	32,472
Insurance	93,117	44,269	10,685	4,580	152,651
Operating supplies and expenses	191,932	91,246	20,438	8,760	312,376
Total other expenses	1,323,111	629,023	151,835	65,072	2,169,041
Total personnel and other expenses	2,557,032	1,215,642	293,432	125,757	4,191,863
Distributed Indirect Costs:					
Allocation of administration	198,881	94,550	(293,432)	-	(1)
Total distributed indirect costs	198,881	94,550	(293,432)	-	(1)
Total actual operating expenses	2,755,913	1,310,192	-	125,757	4,191,862
Unallowable Costs	-	-	-	-	-
Total allowed operating expenses	\$ 2,755,913	\$ 1,310,192	\$ -	\$ 125,757	4,191,862
Capital Expenditures	\$ 107,221	\$ -	\$ -	\$ -	107,221

The House of Hope, Inc.
Schedule of State Earnings (Unaudited)
For the Year Ended June 30, 2022

Total Expenditures	\$ 4,191,863
Less: other state and federal funds	(766,707)
Less: nonmatch SAMH funds	(1,589,841)
Less: unallowable costs per 65E-14, FAC	<u>-</u>
Total allowable expenditures	\$ <u><u>1,835,315</u></u>
 Maximum Available Earnings	 \$ 1,376,486
 Amount of State Funds Requiring Match	 \$ <u><u>633,627</u></u>
 Amount Due to Department *	 \$ <u><u>742,859</u></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, 2022

House of Hope, Inc. did not have any bed-day payments for the year ended June 30, 2022.

House of Hope, Inc.
Schedule of Related Party Transaction Adjustments (Unaudited)
For the Year Ended June 30, 2022

House of Hope, Inc. did not have any related party transaction adjustments for the year ended June 30, 2022.

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, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-01 and 2020-01 that we consider to be material weaknesses.

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 instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-01.

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 16, 2022

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, 2022. 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, 2022.

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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-01. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did not identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2022-01 and 2020-01 to be material weaknesses.

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 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.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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 16, 2022

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?

 X yes no

Significant deficiency(ies) identified?

 yes X none reported

Noncompliance material to financial statements noted?

 X yes no

Federal Programs

Internal control over financial reporting:

Internal control major federal programs:

Material weakness(es) identified?

 X yes 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)?

 X yes 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

93.498 Department of Health and Human Services -
Passed through the Health Resources
and Services Administration (HRSA) -
COVID-19 Provider Relief Funds

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

Federal Program: Covid-19 Provider Relief Funds - 93.498

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, 2022, the Organization experienced turn over in the accounting department and experienced staffing shortages related to the COVID-19 pandemic and implementation of the streamlined closing process was delayed.

Management Response: House of Hope, Inc has been significantly impacted by a staffing shortage due to the pandemic. As a result, some of our systems and processes have not been as timely as would occur with full staffing of our finance department. A monthly closing schedule with staff assignments has been implemented.

2022-01: Document Retention Policy

Federal Program: Covid-19 Provider Relief Funds - 93.498

Criteria: Federal award guidelines state that financial records, supporting documents, statistical records and all non-federal entity records related to a federal award must be retained for a period of three years from the date of submission of the final expenditure report.

Condition: As a result of our audit procedures, we noted there were significant delays in locating supporting documentation for our selections. In our sample of 25 cash receipts, there were two instances where supporting documentation provided was incomplete.

Cause: The Organization does not have a centralized filing system or documentation retention policy.

Effect: Audit procedures were delayed.

SECTION II - FINANCIAL STATEMENT FINDINGS (continued)

Recommendation: We recommend that the Organization develop a formal record retention policy (a minimum of three years) sufficient to meet audit requirements. In addition, we recommend that management develop a record retention schedule to ensure that staff are aware of where electronic records are stored in the event of turnover within key functions.

Management Response: The Organization will continue to strengthen our internal controls by developing a written document retention policy and central filing system for financial records.

SECTION III -FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Findings number 2022-01 and 2020-01 discussed in Section II are applicable under this section.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

Finding 2021-01: Internal Controls Over Time and Effort Reporting

Condition: The Organization did not have a system or process for the approval of timesheet records or employee certification that he/she was engaged solely in activities that support a single cost objective.

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 16, 2022

Department of Health and Human Services

The House of Hope, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2022.

Keefe McCullough
6550 N. Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Audit Period: June 30, 2022

The findings from the June 30, 2022 schedule of findings and questioned costs is discussed below. The finding is numbered consistent with the number assigned in the schedule.

FINANCIAL STATEMENT FINDINGS

Finding numbers 2020-01 and 2022-01 discussed below are applicable under this section.

FINDINGS AND QUESTIONED COSTS

2020-01: Block Grants for Prevention and Treatment of Substance Abuse - 93.959 and Covid-19 Provider Relief Funds - 93.498- 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: The Organization will simplify the year end closing process by creating monthly closing schedules, implementing timing of specific procedures and assigning appropriate staff to perform each monthly reconciliation. These reconciliations will be reviewed by management on a monthly basis.

2022-01 Covid-19 Provider Relief Funds - 93.498 Document Retention Policy

Criteria: Federal award guidelines state that financial records, supporting documents, statistical records and all non-federal entity records related to a federal award must be retained for a period of three years from the date of submission of the final expenditure report.

Condition: As a result of our audit procedures, we noted there were significant delays in locating supporting documentation for our selections. In our sample of 25 cash receipts, there were two instances where supporting documentation provided was incomplete.

Cause: The Organization did not have a centralized filing system or documentation retention policy.

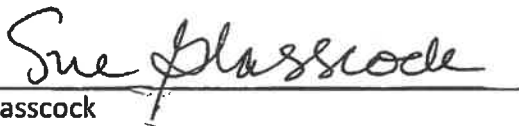
Effect: Audit procedures were delayed.

Recommendation: We recommend that the Organization develop a formal record retention policy (a minimum of three years) sufficient to meet audit requirements. In addition, we recommend that management develop a record retention schedule to ensure that staff are aware of where electronic records are stored in the event of turnover within key functions.

Management Response: The Organization will continue to strengthen our internal controls by developing a written document retention policy and central filing system for financial records.

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

Contributions to Nonprofits "Donation Request" Application - Submission #526

Date Submitted: 5/4/2023

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2023-2024 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 5, 2023.

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@lbtsc.org.

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*

sevans@womenindistress.org

Federal Identification Number (FIN)*

59-1592524

DUNS*

096089552SFU

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

P43 - Family Violence Shelters

Request Information

Project/Program Name*

Emergency Shelter and Supportive Services for Lauderdale-By-The-Sea Domestic Violence Victims

Requested Funding Amount*

\$3,000

Project/Program Details

Briefly describe your organization*

Women In Distress of Broward County, Inc. (WID) was founded in 1974 as one of the first shelters in America for women and children fleeing domestic violence (DV) abuse, a pervasive public health crisis that profoundly affects victims' health and the health of children exposed to violence. WID is one of 41 domestic violence centers certified by the State of Florida Department of Children and Families whose purpose is to provide temporary emergency shelter, advocacy, and crisis intervention services to individuals and families who are affected by domestic abuse. Our service area includes all of Broward County.

Women In Distress envisions a community in which every individual has the right to feel safe, empowered and free from violence. Our mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy. Toward this end, WID provides the following services at no charge to victims and their children:

- 24-hour crisis hotline
- temporary emergency shelter
- an onsite pet shelter—one of 3% in the nation's DV centers
- safety planning
- information and referral
- counseling and case management
- nonresidential Outreach services
- training for law enforcement
- needs assessments and referrals for children in shelter
- DV education services in the community on DV and available services and resources for victims of DV abuse
- legal services to help victims obtain injunctions for protection (restraining orders)
- individual, group, and family therapy services for adults and children (newborn to age 17)

Women In Distress is also accredited by the national Council of Accreditation (COA), the preeminent accrediting agency for child welfare, behavioral health and community-based social service nonprofits.

Explain the objectives of your project*

Women In Distress respectfully requests a charitable donation from Lauderdale-By-The-Sea (LBTS) of \$3,000 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. As the only certified DV center serving Broward County, Women In Distress depends on Lauderdale-By-The-Sea and other municipal partners to help meet the required match to utilize other public funds and ensure emergency shelter and crisis intervention services we provide remain accessible as an essential public resource.

WID's primary goal is to empower DV victims and their children to live self-determined lives free of abuse and fear. The objectives of our programs and services are to help victims and families:

- 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. On average, it takes a survivor 7 times to successfully exit an abusive relationship. The 24-crisis hotline (954-761-1133) is the first point of contact victims have with WID and can be the first time that they disclose information regarding domestic abuse to anyone. The hotline operates 24-hours a day, 7 days a week 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, with more than 12,300 calls answered last year.

When victims and their children need to escape a dangerous situation and have no other place to go, Women In Distress arranges for transportation to our emergency shelter—a haven where healing can begin. The location of WID's secure shelter is kept anonymous and never advertised. Many victims arrive with nothing but the clothing on their back and their children in their arms. All survivors receive a welcome duffel bag upon arrival that contains essential items that many of us take for granted, including toiletries and hygiene items, socks and underwear, and toys for children of all ages. Individuals and families receive temporary shelter and services for 45 to 120 days within our anonymous, secure communal shelter environment. With 132 beds and 8 cribs, we operate the largest DV shelter in Florida. The average length of stay increased from 57 nights to 88 nights in the shelter.

Survivors are assigned an advocate who assesses their basic needs and lethality risk, develops individualized safety plans, and helps them to set self-determined goals for their future. WID also works with survivors to find permanent housing (quite challenging in Broward's severely cost-burdened market), obtain affordable childcare, and find and maintain gainful employment sufficient to achieving economic self-sufficiency. Our trauma-informed therapists are available to help adults and children process their trauma and improve their daily functioning. Our therapists are trained in evidence-based modalities, including Eye Movement Desensitization & Reprocessing (EMDR) therapy that is highly effective with trauma survivors of all ages. We are adding therapeutic drumming and family adventure therapy to the therapeutic modalities we offer. In addition, WID is expanding our partnerships with community providers of healthcare and will soon begin offering basic health and dental screenings onsite for survivors at our Jim and Jan Family Center in Deerfield Beach.

The road to self-sufficiency and violence-free lives does not stop when survivors leave the shelter. Women In Distress continues to work with survivors after their transition to the community and encourages them to continue participation in advocacy, counseling, and therapy services through our Outreach (non-residential) Program. Outreach also serves survivors and their families who may have a safe home but need supportive services such as referrals for affordable healthcare or employment assistance. Many of these services are available in person at WID's Jim and Jan Moran Family Center in Deerfield Beach. Additionally, some services are accessible by phone or virtually. WID has limited co-located Outreach services available to residents of Pompano Beach and other Broward municipalities at the following locations:

- Broward Sheriff's Office Child Protective Investigations Office
1415 NW 62nd Street, Pompano Beach, FL 33309
- ChildNet (child welfare advocacy services)
1100 W. McNab Rd., Pompano Beach, FL 33309
- Broward County Main Courthouse
201 SE 6th Street, Pompano Beach, FL 33301
- Holy Cross HealthPlex
1000 NE 56th Street, Pompano Beach, FL 33334

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

Program Details

WID 2022 Annual Report.pdf

Optional file upload.

Target Population

Define the target population for your project*

WID addresses the urgent need to provide victims with safe shelter, support services and help accessing essential resources as they attempt to rebuild their lives torn apart by abuse. Defined as a pattern of abusive behavior in any relationship, domestic violence cuts across all demographic boundaries and occurs in every community. Of the 2,401 persons WID served last fiscal year, the racial/ethnic breakdown was: 44% Black, 33% White, 14% Other Race, 5% Multi-Racial, 3% Not Provided/Unknown, and 1% Asian. Thirty-five percent identified as Hispanic. Children represented more than 25% of those served. Eighty-five percent of those served were female.

Domestic violence may be physical, emotional, psychological, sexual, and/or financial (Adams, et al., 2008). Financial abuse occurs in 99% of abusive relationships and may include controlling a victim's access to money, technology, bank accounts, and transportation, among other resources. It is a key reason that victims do not leave or must return to their abuser, especially when children are involved. As a result, the population WID serves meets the Department of Housing and Urban Development's definition of homeless (Category 4) and is presumed to be low income.

In Florida, 38% of women and 29% of men will be victims of domestic violence by an intimate partner during their lifetime (National Coalition Against Domestic Violence, 2022). According to the most recently published Uniform Crime Report by the Florida Department of Law Enforcement, in 2020 Broward ranked among Florida's top-ranked counties with the most reported incidents of DV abuse. Sadly, this data paints a partial picture of the prevalence of domestic abuse in our community. Domestic violence is chronically underreported, with only 50% of victims reporting their abuse to the police (Bureau of Justice Statistics, 2019). Moreover, the pandemic's long-term health and economic effects have disproportionately impacted the vulnerable population we serve (World Health Organization, 2022). In particular, growing financial instability has led to increased DV abuse across the nation, further straining an already overburdened system of care for victims and their children.

"We have seen a staggering increase in the number of nights of safe shelter offered to those domestic violence victims who are in the most immediate danger—over 45,000 nights of safe shelter were provided! This represents a tragic milestone; a shocking number, and sobering when we realize that the need for our services outpaces our capacity," shared WID President and CEO Linda L. Parker, Ph.D. in our 2022 Annual Report. While faced with the growing demand for services, we are challenged to address issues outside of our control: South Florida's unprecedented housing and property insurance crises; record inflation; and promoting a vibrant, sustainable workforce.

Last fiscal year, WID served three (3) victims of abuse who were LBTS residents. They received 86 hours of advocacy, counseling, and therapy services valued at \$84 per hour for a total of \$7,224. Over the coming year, WID estimates we will serve 5 or more residents of Lauderdale-By-The-Sea in the coming fiscal year. Victims are eligible for services at WID no matter their age, gender identity, race, sexual orientation, religion, mental or physical disability, veteran or military status, immigration status, language, or income status. Please note, survivors are not required to disclose where they live to be eligible for services, and we may serve people who vacation, work, or live for a portion of the year in LBTS.

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

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

Target population

WID - LBTS LOI FY2024.pdf

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

WID will measure impact achieved using the following goals and outcome measures:

Goal 1: 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 the shelter for more than seventy-two (72) hours shall complete a family 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 both while they are in our Emergency Shelter Program and after they transition out of shelter and into independent, violence-free living accommodations through our Outreach Program.

Goal 3: Provide survivors with basic essential items while they live in the shelter.

Outcome: Survivors 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 41 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 L.

Last Name*

Parker, Ph.D.

Title*

President and CEO

Date*

05/04/2023

Documentation Checklist

The following documents must be uploaded with the completed application:

1. Most recent Form 990 Return of Organization Exempt from Income Tax
2. Most recent Organization Annual Budget
3. Most recent audited Financial Statement
4. 501(C)(3) Determination Letter
5. Current Board of Directors list

Please keep in mind:

- Applications must be submitted online by 5 p.m., May 17, 2022.
- Only properly submitted applications will be considered.
- Submit all required documents at one time.
- Include only the required attachments.

Questions?

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

**Form 990 Return of Organization
Exempt from Income Tax***

WOMEN IN DISTRESS IRS 990 FY
JULY 2020 - JUNE 2021.pdf

Organization Annual Budget*

2022-2023 WOMEN IN DISTRESS
ORG BUDGET.pdf

Audited Financial Statement*

WID Audited Financial Statements
FY2022.pdf

501(C)(3) Determination Letter*

WID IRS Determination 2023.pdf

Board of Directors List*

WID Board of Directors Directory as
of 4.26.2023.docx

Process

After receipt of the application, all applications will be presented to the Commission at the next regular-scheduled Commission meeting. **Applicants are strongly encouraged to attend the Commission meeting in which all requests will be reviewed. At this meeting, the requestors will have the opportunity to provide additional information about their request and/or answer any questions.** The Commission, at its sole discretion, shall determine which organizations are awarded funding. All decisions of the Commission are final and binding. Once funding has been approved, the approved amount will be provided to the organization. Please note that the formal letter/affidavit 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.

Women in Distress of Broward County, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2022



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women in Distress of Broward County, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Women in Distress of Broward County, Inc., (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Organization's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles*, and Audit Requirements for Federal Awards and State of Florida Chapter 10.650, *Rules of the 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 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 October 28, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

FINANCIAL STATEMENTS

Women in Distress of Broward County, Inc.
Statement of Financial Position
June 30, 2022
(with comparative totals as of June 30, 2021)

	<u>2022</u>	<u>2021</u>
Assets:		
Cash and cash equivalents	\$ 3,001,332	\$ 2,852,290
Investments	649,546	735,880
Grants receivable	1,201,224	929,031
Advances to providers, net	95,479	-
Promises to give, net	257,533	184,551
Prepaid expenses and deposits	51,411	47,452
Inventory	56,367	72,453
Beneficial interest in assets held by Community Foundation of Broward, Inc.	953,569	1,188,086
Property and equipment, net	<u>7,265,528</u>	<u>7,653,617</u>
 Total assets	 <u>\$ 13,531,989</u>	 <u>\$ 13,663,360</u>
Liabilities:		
Accounts payable	\$ 72,635	\$ 168,079
Due to funder	513,643	-
Accrued liabilities	313,253	306,749
Refundable advances and deferred revenue	103,165	169,627
Mortgage note payable, net of unamortized loan costs	<u>1,199,039</u>	<u>1,318,567</u>
 Total liabilities	 <u>2,201,735</u>	 <u>1,963,022</u>
Commitments and Contingencies (Note 14)	-	-
Net Assets:		
Without donor restrictions:		
Undesignated	9,131,908	9,338,551
With donor restrictions:		
Purpose and time restrictions	1,168,137	1,331,578
Perpetual in nature	<u>1,030,209</u>	<u>1,030,209</u>
 Total with donor restrictions	 <u>2,198,346</u>	 <u>2,361,787</u>
 Total net assets	 <u>11,330,254</u>	 <u>11,700,338</u>
 Total liabilities and net assets	 <u>\$ 13,531,989</u>	 <u>\$ 13,663,360</u>

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

Women in Distress of Broward County, Inc.
Statement of Activities
For the Year Ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Public Support:				
Grants from governmental agencies	\$ 4,965,034	\$ 6,956	\$ 4,971,990	\$ 4,120,963
Grants from corporations and foundations	636,723	110,347	747,070	1,274,110
Contributions from individuals and corporations	938,530	186,854	1,125,384	1,564,540
Capital campaign contributions	-	30,050	30,050	32,550
In-kind donations, thrift store	666,016	-	666,016	487,211
Other in-kind donations	176,656	-	176,656	553,644
Special events, net of direct costs of \$ 121,635 at June 30, 2022 and \$ 41,004 at June 30, 2021	462,017	-	462,017	159,522
Total public support	7,844,976	334,207	8,179,183	8,192,540
Revenue and Gains:				
Thrift store	668,822	-	668,822	502,917
Investment earnings (loss), net	4,279	(271,134)	(266,855)	421,649
Loan forgiveness - Paycheck Protection Program	-	-	-	210,000
Miscellaneous	54	-	54	38,459
Total revenue and gains	673,155	(271,134)	402,021	1,173,025
Net Assets Released From Restrictions	226,514	(226,514)	-	-
Total public support, revenue and gains, and net assets released from restrictions	8,744,645	(163,441)	8,581,204	9,365,565
Expenses:				
Program services:				
Residential	2,175,864	-	2,175,864	2,082,695
Outreach	2,871,231	-	2,871,231	2,670,964
Prevention and education services	394,432	-	394,432	233,846
Thrift store	1,133,161	-	1,133,161	955,676
Crisis hotline	609,627	-	609,627	249,375
Injunction for protection project	627,695	-	627,695	596,748
Total program services	7,812,010	-	7,812,010	6,789,304
Supporting services:				
Fundraising	636,764	-	636,764	516,155
Management and general	502,514	-	502,514	641,335
Total supporting services	1,139,278	-	1,139,278	1,157,490
Total expenses	8,951,288	-	8,951,288	7,946,794
Change in net assets	(206,643)	(163,441)	(370,084)	1,418,771
Net Assets, Beginning of Year	9,338,551	2,361,787	11,700,338	10,281,567
Net Assets, End of Year	\$ 9,131,908	\$ 2,198,346	\$ 11,330,254	\$ 11,700,338

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

Women in Distress of Broward County, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	Program Services					Supporting Services			2021 Total Expenses
	Residential	Outreach	Prevention and Education Services	Thrift Store	Crisis Hotline	Injunction for Protection	General Fundraising	Management and General	
Functional Expenses:									
Salaries	\$ 802,170	\$ 1,683,347	\$ 149,390	\$ 181,113	\$ 433,217	\$ 437,073	\$ 384,890	\$ 182,426	\$ 4,253,626
Employee benefits	119,443	250,650	22,244	26,968	64,506	65,080	57,310	27,013	633,214
Total personnel costs	921,613	1,933,997	171,634	208,081	497,723	502,153	442,200	209,439	4,886,840
Other Expenses:									
Conferences, conventions and meetings	221	2,255	-	-	-	-	314	20,151	22,941
Contracted services	-	147,781	160,490	-	-	-	-	-	308,271
Contribution to participants	123,357	122,727	-	-	-	163	-	308	246,555
Interest expense	25,427	12,314	1,611	-	2,870	-	1,616	9,385	53,223
Membership dues/subscriptions	250	-	-	-	-	1,362	1,682	12,493	15,787
Occupancy	272,394	117,146	12,615	197,167	7,825	59,923	28,096	37,963	733,129
Other expenses	36,725	46,301	4,527	15,656	1,372	14,078	17,274	39,151	175,084
Postage and shipping	735	1,413	142	20	513	127	4,983	431	8,364
Printing and publications	110	3,402	1,803	-	-	72	10,461	4,806	20,654
Professional fees	195,311	140,442	16,316	15,302	54,956	27,216	52,972	47,840	550,355
Provision for bad debt	-	-	-	-	-	-	4,167	-	4,167
Rental and maintenance of equipment	49,474	26,516	2,909	4,691	14,180	10,325	50,833	17,638	176,566
Special events	-	-	-	-	-	-	127,468	-	127,468
Supplies	273,021	67,037	5,653	3,593	1,430	5,419	2,075	8,384	366,612
Telephone and cable	4,446	7,690	317	702	4,273	6,837	370	2,621	27,256
Travel - staff	2,327	270	2,683	3,240	25	20	115	2,937	11,617
Total other expenses	983,798	695,294	209,066	240,371	87,444	125,542	302,426	204,108	2,848,049
In-Kind Expenses:									
Cost of goods sold	-	-	-	682,101	-	-	-	-	682,101
Professional fees	-	42,329	-	-	-	-	-	-	42,329
Supplies and services	30,719	94,649	-	-	-	-	-	8,960	134,328
Total in-kind expenses	30,719	136,978	-	682,101	-	-	-	8,960	858,758
Provision for Depreciation	239,734	104,962	13,732	2,608	24,460	-	13,773	80,007	479,276
Total expenses by function	2,175,864	2,871,231	394,432	1,133,161	609,627	627,695	758,399	502,514	9,072,923
Less Expenses Included With Revenues on the Statement of Activities:									
Cost of direct benefit to donors	-	-	-	-	-	-	(121,635)	-	(121,635)
Total expenses included in the expense section on the statement of activities	\$ 2,175,864	\$ 2,871,231	\$ 394,432	\$ 1,133,161	\$ 609,627	\$ 627,695	\$ 636,764	\$ 502,514	\$ 8,951,288
									\$ 7,946,794

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

Women in Distress of Broward County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (370,084)	\$ 1,418,771
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Provision for depreciation	479,276	436,011
Amortization of loan costs	2,451	2,451
Provision for bad debt	4,167	2,048
Net realized and unrealized (gains) losses on investments	98,568	(109,299)
Net change on beneficial interest in assets held by Community Foundation of Broward, Inc.	234,517	(254,861)
Contributed property and equipment	-	(369,200)
Forgiveness of note payable - Paycheck Protection Program	-	(210,000)
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Grants receivable	(272,193)	(125,851)
Advances to providers, net	(95,479)	-
Promises to give, net	(77,149)	37,200
Prepaid expenses and deposits	(3,959)	30,726
Inventory	16,086	22,781
Increase (decrease) in liabilities:		
Accounts payable	(95,444)	52,538
Due to funder	513,643	-
Accrued liabilities	6,504	54,601
Refundable advances and deferred revenue	(66,462)	83,191
Net cash provided by (used in) operating activities	<u>374,442</u>	<u>1,071,107</u>
Cash Flows From Investing Activities:		
Proceeds from the sale of investments	5,319	25,505
Purchase of property and equipment	(91,187)	(239,462)
Purchases of investments	(17,553)	(652,086)
Net cash provided by (used in) investing activities	<u>(103,421)</u>	<u>(866,043)</u>
Cash Flows From Financing Activities:		
Principal payments on mortgage note payable	(121,979)	(117,954)
Net cash provided by (used in) financing activities	<u>(121,979)</u>	<u>(117,954)</u>
Net change in cash and cash equivalents	149,042	87,110
Cash and Cash Equivalents, Beginning of Year	<u>2,852,290</u>	<u>2,765,180</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,001,332</u>	<u>\$ 2,852,290</u>

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

Note 1 - Nature of Organization and Operations

Women in Distress of Broward County, Inc. (the "Organization") is a private, nonprofit organization incorporated on July 25, 1974, whose mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy. The Organization is the only State of Florida Certified Domestic Violence Center in Broward County. The Organization provides a wide array of services which includes emergency shelter, a 24-hour hotline, case management, counseling, child assessment, safety planning and advocacy. The Organization also provides law enforcement training, professional training, and community education.

The Organization operates from its Jim and Jan Moran Family Center campus which was completed in 2011. The campus is situated on a six-acre site with a total of more than 64,000 square feet of service space in Deerfield Beach, Florida.

In December 2018, the Organization received national reaccreditation from the Council on Accreditation (COA). COA is an international, independent, not-for-profit, child and family service and behavior health care accrediting organization. The Organization was first accredited in 2002 and has successfully been reaccredited every four years subsequently.

The following are descriptions of the purpose and activities of the Organization's program services:

Residential Services: The program's purpose is to provide safe temporary emergency housing for victims of domestic violence and their dependents. The emergency shelter has a capacity of up to 132 beds. Supportive services are also available at the shelter, including individual and group counseling sessions on the dynamics of domestic violence, advocacy, crisis counseling and referrals. In addition, the program also provides food, clothing, childcare assistance, and other services. Respite services are available to supervise children while the parent/guardian is receiving services. Family outings and activities are also offered occasionally. Services are obtained through the 24-hour crisis line.

Outreach Services: The primary purpose of the program is to provide victims of domestic violence and their dependents with support counseling on the dynamics of domestic violence, crisis counseling, and engaging in other supportive activities as appropriate. Domestic violence victims are also provided case management, referrals, documentation of abuser patterns and safety plans. Outreach services are also available on a limited basis at satellite offices and partner agencies. Respite services are available to supervise children while the parent/guardian is receiving services.

Prevention and Education Services: The Organization maintains ongoing outreach efforts to educate Broward County's residents about the dynamics, definitions, and impact of intimate partner violence in the community and the people they serve. The Organization provides prevention, education and awareness to youth and adults so they may better understand how bullying and intimate partner violence perpetuate themselves, the effects on family members, school community and society, intervention and prevention methods, and the programs and services available at the Organization.

Training and prevention are provided to help youth and community members recognize the warning signs of intimate partner violence and understand its impact on families and society. Creating change among attitudes, beliefs and behaviors surrounding intimate partner violence is critical so the community can appropriately refer victims for assistance and increase the possibility of early intervention and prevention. Training is also provided to participants through the Ultimate Training Center on topics such as job readiness, financial literacy, budgeting, interviewing and presentation skills and use of technology and office software packages.

Note 1 - Nature of Organization and Operations (continued)

Thrift Store: The purpose is to provide additional revenues to support core operations for the Organization and provide clothing and household items to program participants. Donated goods and merchandise are sold to the public and proceeds are used in the daily operation of the Organization. Program participants are also provided clothing, furniture and household items from the store free of charge.

Crisis Hotline: The purpose of the crisis hotline is to be a ready and available source of information and support to victims of domestic violence and to the community. The crisis hotline is operational 24 hours a day, seven days per week. Since December of 2014 the 24-hour crisis hotline has been expanded to become a separate program housed in its own space at the Jim and Jan Moran Family Center. All the services that are available through the Organization's advocacy program are available on the hotline through its dedicated crisis line staff and include safety planning and service management as well as information. Referrals are also made to other organizations such as homeless programs, mental health, health, jobs and other benefits that may be available to callers who are not survivors of domestic violence but call the Organization's crisis hotline for information and as a resource.

Injunction for Protection ("IFP"): The Organization's IFP program provides legal counsel for survivors wishing to pursue or secure an injunction for protection against their batterer. The legal services include counsel before the injunction is filed, filing of the petition and representation during final/violation hearings. All legal services through this program are free of cost and are open to those being serviced through Residential Services and Outreach Services as well as survivors who may not be currently registered with the Organization. The IFP program is funded through a collaboration of the Florida Department of Children and Families and the Office of the Attorney General.

Statewide Services: As of 2021, Women In Distress was also awarded the primary contract (in conjunction with 2 other centers) to administer the Domestic Violence statewide services to include the Florida domestic violence hotline, statewide language interpreter services, training and technical assistance, and the larger Injunction for Protection program.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Organization uses the accrual basis of accounting for financial reporting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis of presentation: Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) 2016-14 Not-for-Profit Entities (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. Under FASB ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Note 2 - Summary of Significant Accounting Policies (continued)

- *Net Assets With Donor Restrictions* - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for general use, unless specifically restricted by the donor or subject to other legal restrictions.

Cash and cash equivalents: The Organization considers cash and all highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents. Cash equivalents that the Organization intends to use for long-term purposes are classified as investments in the accompanying statements of financial position.

Beneficial interest in assets held by Community Foundation of Broward, Inc.: Beneficial interest in assets held by Community Foundation of Broward, Inc. (the "Foundation") represents the fiscal year end fair market value of the Edee Greene Women in Distress of Broward County, Inc. Endowment Fund ("Fund"). The Organization established this Fund at the Foundation with funds received from a donor which were then transferred to the Foundation and specified itself as the beneficiary of that Fund.

Investments: The Organization reports its investments in exchange traded funds at fair value. Unrealized gains and losses are included in support and revenue and the change in net assets in the accompanying statement of activities. Purchases and sales are recorded on a trade-date basis.

Grants receivable: Grants receivable at year-end represent allowable expenditures which have not yet been reimbursed by the granting agency. Management periodically reviews the grants receivable and other receivable balances and provides an allowance for those which may be uncollectible. As of June 30, 2022 and 2021, management considers all the receivables to be collectible within the current accounting period and an allowance for doubtful accounts has not been recorded.

Promises to give: Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques based on a risk-free rate of return. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Organization had no conditional promises to give as of June 30, 2022 and 2021. The Organization uses the allowance method to determine the estimated unconditional promises to give that are doubtful of collection. The allowance is based on prior years' experience and management's analysis of specific promises made.

Note 2 - Summary of Significant Accounting Policies (continued)

Advances to providers, net: Advance to providers, net consist of amounts advanced and pending reimbursements to two domestic violence centers in connection with the Domestic Violence statewide service contract (Note 1).

Inventory: Inventory, which consists of donated clothing, household goods and various other items, are held for sale at the thrift store. Since there is no cost to the Organization, inventory is recorded at fair market value determined by the price at which the item can be sold. Revenue is recognized when the donated items are sold and in-kind donations are recorded at an amount equal to the sales revenue from the thrift store. Changes in year-end inventory amounts are recorded as additional sales revenue or cost of goods sold, as appropriate.

Property and equipment: Property and equipment are recorded at cost if purchased or if donated, at the acquisition value at the date of donation less an allowance for depreciation. When assets are sold or retired, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is recognized. Property and equipment acquisitions are capitalized if they are in excess of \$ 1,000 and have a useful life of three years or more. Items that are less than the capitalization threshold are expensed in the year acquired. The Organization reviews assets for impairment whenever events or changes in circumstances indicate the carrying value of the asset may not be recoverable. A determination of impairment, if any, is made based on estimates of undiscounted future cash flows. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. The estimated useful lives of buildings and improvements range from 5 to 30 years and furniture, equipment and vehicles have useful lives of 5 years.

Loan costs: Borrowing costs directly attributed to the refinance of mortgage note payable are capitalized and amortized using straight line method over the life of the loan at 15 years. In accordance with the guidance of Financial Accounting Standards Board in its Accounting Standards Update 2015-03, *Interest-Imputation of Interest*, the Organization has presented its loan costs in the statement of financial position as a direct deduction from the note balance.

Refundable advances and deferred revenue: Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

Compensated absences: The Organization recognizes the costs of compensated absences when actually earned by the employees. Accordingly, a liability for such absences has been recorded in the accompanying financial statements in the accrued liabilities balance.

Revenue and revenue recognition: The Organization recognizes grants and contributions when cash, securities, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grants from governmental agencies are generally billed monthly and are derived from units of service contracts and cost-reimbursements. Units of service contract revenues are recognized when the unit of service has been provided in compliance with the specific contract. Revenue derived from cost-reimbursement contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, are recognized when such expenditures are incurred in compliance with specific contract provisions.

Note 2 - Summary of Significant Accounting Policies (continued)

Amounts received prior to meeting certain conditions, including measurable performance or other barriers, providing the unit of service, and/or incurring qualifying expenditures in compliance with the specific grant or contract are reported as a liability, refundable advances, in the statement of financial position.

Revenues from special events that are considered exchange transactions are not recognized until the special event takes place. Thrift store revenues are recognized as income when the performance obligation of transferring the products is met. Amounts received in advance are deferred to the applicable period.

Note Payable - 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 contribution. 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.

Functional allocation of expenses: The costs of providing the various programs and supporting services have been summarized on a functional basis in the accompanying statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Expenses that can be directly identified with a program or supporting service are charged accordingly. The financial statements report certain categories of expenses that are attributed to more than one function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses, including compensation, taxes and fringe benefits, professional fees, building occupancy costs and others, are allocated based on full-time equivalents and other methods as determined by management.

Advertising costs: Advertising costs are charged to expense as incurred.

Income taxes: The Organization is registered with the Internal Revenue Services as a nonprofit organization under Internal Revenue Code Section 501(c)(3) and is exempt from Federal income taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements.

Comparative information: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended, from which the summarized information was derived.

Note 2 - Summary of Significant Accounting Policies (continued)

Use of estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. It is reasonably possible that these estimates will change in the near future. Accordingly, actual results could differ from those estimates.

Concentrations of risk: The Organization's assets that are exposed to credit risk consist primarily of cash, cash equivalents, investments, and receivables. Deposits are maintained at one financial institution, and such deposits may, at times, exceed Federally insured limits. Cash balances are maintained with what management believes to be a high-quality financial institution; therefore, management believes that credit risk related to these balances is minimal.

Investments are held in a brokerage account protected by the Securities Investor Protection Corporation ("SIPC") in the event of broker-dealer failure, subject to applicable limits. The SIPC insurance does not protect against market losses on investments. Investments are overseen by an investment company whose performance is monitored by management. Investments related to the beneficial interest in assets held by the Foundation are managed by a third-party trustee according to its directives.

Credit risk with respect to receivables is considered limited, by management, due to the number and credit worthiness of the entities and individuals who comprise the contributor/customer base. Receivables are stated at the amount management expects to collect from outstanding balances. The Organization establishes an allowance for doubtful accounts based upon factors surrounding the credit risk of specific donors/customers, historical trends and other information. Receivable balances are unsecured.

The Organization has a contract agreement with the Florida Department of Children and Families (DCF). The purpose of the grant is to support the ability of the Organization to continue to provide Social Services to the Broward County population consistent with its current programs and services described in Note 1. Revenue from all grants with DCF represented approximately \$ 2,906,900 or 34% and \$ 2,281,400 or 23% of total public support, revenue and gains for the years ending June 30, 2022 and 2021, respectively. The Organization's main contract with DCF was extended, under the same terms, through October 2022. Receivables due from these contracts were approximately \$ 513,000 or 43% and \$ 392,000 or 42% of total grant receivables at June 30, 2022 and 2021, respectively.

Date of management review: Subsequent events have been evaluated through October 28, 2022, which is the date the financial statements were issued.

Note 3 - Liquidity and Availability

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

Financial Assets:	
Cash and cash equivalents	\$ 3,001,332
Investments	649,546
Grants receivable	1,201,224
Advances to providers, net	95,479
Promises to give, net	257,533
Beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>953,569</u>
Financial Assets, at year-end	<u>6,158,683</u>
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Purpose and time restrictions by donor	(1,168,137)
Add back: promises to give without donor restrictions available within one year	202,832
Perpetual restrictions by donor	(1,030,209)
Add back: estimated distribution from beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>48,000</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,211,169</u>

As part of its liquidity management, the Organization invests cash in excess of daily requirements in short-term investments which includes various money market funds. In the event of an unanticipated liquidity need, the Organization could draw upon \$ 500,000 of available line of credit (Note 11).

Note 4 - Investments

Fair value measurements: In accordance with the Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 820, *Fair Value Measurement and Disclosures*, the Organization follows a framework for measuring fair value and expanded disclosures about fair value measurements. Various inputs are used in determining the value of the Organization's investments. These inputs are summarized in three levels listed below:

- Level 1 - Inputs that are quoted market prices (unadjusted) in active markets for identical investments that the reporting entity can access at the measurement date.
- Level 2 - Inputs are other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly (e.g. quoted prices in active markets for similar securities, securities valuations based on commonly quoted benchmarks, interest rates and yield curves, and/or securities indices).
- Level 3 - Inputs are significant unobservable inputs. (e.g. information about assumptions, including risk, market participants would use in pricing a security.)

Women in Distress of Broward County, Inc.
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Note 4 - Investments (continued)

The inputs or methodologies used for valuing investments are not necessarily an indication of the risk associated with investing in those investments. An investment's classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Fair values of assets held by the Organization are classified at June 30, 2022 as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash (at cost)	\$ 16,057	\$ -	\$ -	\$ -
Exchange Traded Funds	633,489	633,489	-	-
Beneficial interest in assets held by the Community Foundation of Broward	<u>953,569</u>	<u>-</u>	<u>-</u>	<u>953,569</u>
	<u>\$ 1,603,115</u>	<u>\$ 633,489</u>	<u>\$ -</u>	<u>\$ 953,569</u>

Fair values of assets held by the Organization are classified at June 30, 2021 as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash (at cost)	\$ 15,065	\$ -	\$ -	\$ -
Exchange Traded Funds	720,815	720,815	-	-
Beneficial interest in assets held by the Community Foundation of Broward	<u>\$ 1,188,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,188,086</u>
	<u>\$ 1,923,966</u>	<u>\$ 720,815</u>	<u>\$ -</u>	<u>\$ 1,188,086</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>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 1,188,086	\$ 933,225
Change in value	(184,800)	303,556
Distributions	<u>(49,717)</u>	<u>(48,695)</u>
Balance, end of year	<u>\$ 953,569</u>	<u>\$ 1,188,086</u>

Women in Distress of Broward County, Inc.
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Note 5 - Promises to Give

At June 30, 2022 and 2021, unconditional promises to give consisted of the following:

	<u>2022</u>	<u>2021</u>
Receivable in less than one year	\$ 202,832	\$ 95,883
Receivable in one to five years	<u>63,049</u>	<u>90,000</u>
Total promises to give	265,881	185,883
Less allowance for doubtful promises to give	(4,167)	-
Present value discount	<u>(4,181)</u>	<u>(1,332)</u>
	<u>\$ 257,533</u>	<u>\$ 184,551</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 2.67%.

Note 6 - Property and Equipment

Property and equipment consist of the following as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Building and improvements	\$ 8,421,680	\$ 8,426,555
Furniture and equipment	2,090,449	2,085,238
Vehicles	<u>178,060</u>	<u>178,060</u>
	10,690,189	10,689,853
Less: accumulated depreciation	<u>(4,649,090)</u>	<u>(4,260,665)</u>
	6,041,099	6,429,188
Land	<u>1,224,429</u>	<u>1,224,429</u>
Property and equipment, net	<u>\$ 7,265,528</u>	<u>\$ 7,653,617</u>

Note 7 - Thrift Store

Net Thrift Store proceeds provided by its daily operations were approximately \$ 202,000 and \$ 34,000 for the years ended June 30, 2022 and 2021, respectively. Items given to participants were valued at approximately \$ 13,000 and \$ 7,000 for the years ended June 30, 2022 and 2021, respectively. Net proceeds of the thrift store are directly invested back into services for participants. Through specific grants and funding, the Organization also purchases new items such as baby car seats, cribs, supplies, clothes, food and services. These expenditures are reflected in supplies and contribution to participants in the statement of functional expenses.

Women in Distress of Broward County, Inc.
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Note 7 - Thrift Store (continued)

	<u>2022</u>	<u>2021</u>
Thrift Store revenue (including donated items)	\$ 1,334,838	\$ 990,128
Expenses (including costs of goods sold)	<u>(1,133,161)</u>	<u>(955,676)</u>
Net proceeds provided by Thrift Store operations	\$ <u>201,677</u>	\$ <u>34,452</u>

The Thrift Store cost of goods sold presented in the Statement of Functional Expenses on page 6 includes the following components:

Thrift Store revenues	\$ 668,822
Thrift Store items given to program participants	<u>13,279</u>
Thrift Store cost of goods sold	\$ <u>682,101</u>

Note 8 - Contributed Services, Goods and Facilities

The Organization receives donated professional services, goods, and facilities as part of its program services and fundraising campaigns during the year. Only those donated services that require specialized skills are reflected in the financial statements. These donations are recorded and reflected in the accompanying financial statements at estimated fair value as "in-kind donations, thrift store" and "other in-kind donations" in the statement of activities for the years ended June 30, 2022 and 2021, as follows:

	<u>2022</u>	<u>2021</u>
Donated goods and other services	\$ 791,383	\$ 556,474
Professional services	51,289	115,181
Contributed property and equipment	<u>-</u>	<u>369,200</u>
Total	\$ <u>842,672</u>	\$ <u>1,040,855</u>

Women in Distress of Broward County, Inc.
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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>2022</u>	<u>2021</u>
Subject to expenditure for specified purpose:		
Pet shelter	\$ 140,658	\$ 137,311
Direct services and supplies	<u>197,040</u>	<u>115,960</u>
	<u>337,698</u>	<u>253,271</u>
Subject to passage of time:		
Promises to give, not restricted by donors, but unavailable for expenditure until due	<u>257,534</u>	<u>184,551</u>
	<u>595,232</u>	<u>437,822</u>
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
Pet shelter	525,540	595,423
General operations	41,580	276,097
Educational advancement	<u>5,785</u>	<u>22,236</u>
	<u>572,905</u>	<u>893,756</u>
Required to be held in perpetuity by donor for specified purpose:		
Held at the 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>1,603,114</u>	<u>1,923,965</u>
Total	\$ <u>2,198,346</u>	\$ <u>2,361,787</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years end June 30:

	<u>2022</u>	<u>2021</u>
Expiration of time restrictions	\$ 89,723	\$ 218,922
Satisfaction of purpose and time restrictions:		
Capital fund	-	1,425
Pet shelter	26,703	25,173
Direct services and supplies	60,371	128,881
General operations	<u>49,717</u>	<u>48,695</u>
Total	\$ <u>226,514</u>	\$ <u>423,096</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 Foundation. As of June 30, 2022 and 2021, the total fair value of the endowment funds which are held and controlled by the Foundation amounted to \$ 1,400,010 and \$ 1,743,786, respectively. The funds are invested in a broadly diversified portfolio. Each year, as determined by the Foundation's Board of Directors, the Foundation distributes to the Organization investment earnings based upon 5% of the 12-quarter rolling average of the fair market value of the funds. The Organization has the Edee Greene Women in Distress of Broward County, Inc. Endowment Fund and The Domestic Violence Fund for Women in Distress with the Foundation.

The Edee Greene Women in Distress of Broward County, Inc. Endowment Fund: This Fund was created on October 5, 1999 in the aggregate pledge amount of \$ 1,000,000, in which \$ 911,989 was to be held in perpetuity. The pledged amount was received and paid by the Organization to the Foundation from one of its directors, as required by the gift agreement. As of June 30, 2022 and 2021, the fair value of the endowment fund amounted to \$ 953,569 and \$ 1,188,086, respectively. ASC No. 958, *Not-for-Profit Entities*, specifically requires that, if a not-for-profit organization establishes a Fund at a community foundation with its own assets and specifies itself as the beneficiary of that Fund, that community foundation must account for the transfer of such assets as a liability rather than as a contribution. The Organization has, therefore, reflected this Fund as an asset on the Statement of Financial Position.

The Domestic Violence Fund for Women in Distress: This fund was created on March 12, 2002 as part of the endowment plan challenge sponsored by another private foundation. As of June 30, 2022 and 2021, the fair value of the endowment fund at the Foundation amounted to \$ 446,441 and \$ 555,700, respectively. Distributions from this Fund will only be made with the approval and authorization of the Board of Trustees of the Foundation and the funds are the property of the Foundation. As such, they are not carried as an asset of the Organization.

Endowment Funds Held by the Organization

The Marti Huizenga Endowment for Educational Advancement Fund: This Fund was created on March 17, 2017 with an initial contribution of \$ 50,000, invested in perpetuity. Future contributions to this Fund are accepted and subject to the same restrictions as the initial contribution. As of June 30, 2022 and 2021, the Fund had 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, 2022 and 2021, the fair value of the endowment fund amounted to \$ 124,005 and \$ 140,456, 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, 2022 and 2021, the fair value of the endowment fund amounted to \$ 525,540 and \$ 595,423, respectively.

Note 10 - Endowment Funds (continued)

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.

Donor restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribes by FUPMIFA.

In accordance with FUPMIFA, the Organization considers the following factors in deciding to appropriate or accumulate donor restricted endowment funds:

- (1) The purposes of the Organization and the donor-restricted endowment fund.
- (2) The duration and preservation of the fund.
- (3) General economic conditions.
- (4) The possible effect of inflation and deflation.
- (5) The expected total return from income and the appreciation(depreciation) of investments.
- (6) Other resources of the Organization.
- (7) The investment and spending policies of the Organization.

Return objectives and risk parameters: The Organization has adopted investment policies that attempt to preserve capital, optimize investment returns, generate income to meet financial obligations and support the Organization's operations over the long term. The Organization maintains a moderate to conservative investment strategy to protect the principal of the endowment.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the historical gift value. Deficiencies, if any, are reflected in net assets with donor restrictions. There were no underwater funds as of June 30, 2022 and 2021.

The changes in endowment net assets for the year ended June 30, 2022 are as follows:

	With Donor Restrictions		
	Net Earnings	Endowment Corpus	Total
Beginning Balance	\$ 393,756	\$ 1,530,209	\$ 1,923,965
Interest and dividends	16,199	-	16,199
Net realized and unrealized gains (losses) on investments	(274,777)	-	(274,777)
Investment fees	(12,556)	-	(12,556)
Distributions	(49,717)	-	(49,717)
	<u>\$ 72,905</u>	<u>\$ 1,530,209</u>	<u>\$ 1,603,114</u>

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2022
(with comparative totals as of June 30, 2021)

Note 10 - Endowment Funds (continued)

The changes in endowment net assets for the year ended June 30, 2021, are as follows:

	With Donor Restrictions		
	Net	Endowment	Total
	Earnings	Corpus	
Beginning Balance	\$ 21,272	\$ 1,530,209	\$ 1,551,481
Interest and dividends	11,534	-	11,534
Net realized and unrealized gains (losses) on investments	421,040	-	421,040
Investment fees	(11,395)	-	(11,395)
Distributions	(48,695)	-	(48,695)
Ending Balance	\$ <u>393,756</u>	\$ <u>1,530,209</u>	\$ <u>1,923,965</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 2023. The line carries a variable rate of interest, payable monthly at the lender's prime rate, with a minimum rate of 3.25% (4.75% at June 30, 2022). There were no outstanding balances for the years ended June 30, 2022 and 2021. No interest expense was incurred during 2022 and 2021. 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, 2022, 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 \$ 14,459 based on interest at a fixed rate of 4.00% through February 2030.

The Organization incurred certain costs as a result of the refinance of its mortgage. Loan costs, net of accumulated amortization, totaled \$ 4,901 and \$ 7,352 as of June 30, 2022 and 2021, respectively. Amortized interest expense for the years ended June 30, 2022 and 2021 was approximately \$ 2,000.

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, 2022, the Organization was in compliance with the minimum debt service coverage.

Note 12 - Mortgage Note Payable (continued)

Future mortgage principal payments, not including unamortized loan costs, are approximately as follows:

Year Ending June 30,	Amount
2023	\$ 127,000
2024	\$ 132,200
2025	\$ 137,700
2026	\$ 143,400
2027	\$ 149,300
2028-2030	\$ 514,300

Note 13 - Note Payable - Paycheck Protection Program

On April 27, 2020, the Organization executed a promissory note for \$ 838,000 under the Paycheck Protection Program ("PPP") authorized by the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). On May 14, 2020, the Organization elected to reduce their PPP loan by returning \$ 628,000 to be applied toward the principal balance. Under the PPP, loan funds are eligible for forgiveness to the extent that they are used to cover certain payroll, rent, and utility costs; and if the Organization maintains certain employment levels during a specified period of time. If the Small Business Administration ("SBA") confirms full forgiveness of the unpaid balance of the note, the Organization's obligation under this arrangement will be deemed fully satisfied. The Organization remained obligated to repay to the lender any amount not forgiven. During the year ended June 30, 2021, the SBA approved the Organization's application for forgiveness for \$ 210,000.

Note 14 - 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 2023. The monthly rent charged is approximately \$ 7,800 plus certain allocable costs. The Organization has an office space lease relating to the Injunction for Protection Program through April 2024. The lease calls for monthly payments of approximately \$ 3,000.

The Organization also leases equipment under a non-cancelable lease. Monthly payments of approximately \$ 1,000 plus certain allocable costs are due through November 2023.

Rent expense under these operating leases, including certain allocable costs, totaled approximately \$ 222,000 and \$ 170,000 for the years ended June 30, 2022 and 2021, respectively.

Future minimum payments required under the above operating leases are approximately as follows:

Year Ending June 30,	Amount
2023	\$ 114,300
2024	\$ 46,400
2025	\$ 6,000

Note 14 - 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, 2022 and 2021, the liability for accumulated vacation leave benefits amounted to approximately \$ 122,000 and \$ 134,000, respectively, and was included in accrued liabilities on the statements of financial position.

Grants contingency: Amounts received or receivable from federal, state and local grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Organization. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

Note 15 - 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 matching contributions up to 3% of eligible employees' salary to the 401(k) profit sharing plan. During the year ended June 30, 2022 and 2021, the Organization contributed approximately \$ 59,000 and \$ 48,000, 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 \$ 220,000 and \$ 231,000 to the Plan in 2022 and 2021, respectively.

Note 16 - Supplemental Cash Flow Information

Supplemental disclosure for cash flow information:

	2022	2021
Cash received during the year for - Interest	\$ <u>314</u>	\$ <u>470</u>
Cash paid during the year for - Interest	\$ <u>51,528</u>	\$ <u>58,802</u>
Other Noncash investing activities:		
Contribution of property and equipment	\$ <u>-</u>	\$ <u>369,200</u>

ADDITIONAL INFORMATION

**Women in Distress of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2022**

Federal/State Agency/Pass through Entity/ Program Title		AL/ CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfer to Subrecipients
Federal Agency Name:						
U.S. Department of Health and Human Services - Passed through State of Florida, Department of Children and Families - Temporary Assistance for Needy Families (TANF)		93.558	LN165	\$ 450,729	\$ -	\$ -
Family Violence Prevention and Services (FVPSA) FVPSA - CARES Act		93.671 93.671	LN165 LN165 93.671 Total	175,075 59,486 234,561	381,655 - 381,655	- - -
Other State Matching Expenditures		90.XXX	LN165	-	43,769	-
U.S. Department of Justice - Passed through State of Florida, Office of the Attorney General - Crime Victim Assistance		16.575	VOCA-2020 Women In Distress of Brow-00760	417,171	-	-
Crime Victim Assistance		16.575	VOCA-2021 Women In Distress of Brow-00754 16.575 Total	890,669 1,307,840	- -	- -
Community Development Block Grants passed through - City of Fort Lauderdale		14.218	#B-19/20-MC-12-0005	7,752	-	-
City of Hollywood		14.218	-	23,011	-	-
City of Pompano		14.218	-	15,476	-	-
City of Plantation		14.218	-	11,118	-	-
			14.218 Total	57,357	-	-
Total expenditures of federal awards				\$ 1,599,758	\$ 425,424	\$ -

See notes to schedule of expenditures of federal awards and state financial assistance.

Women in Distress of Broward County, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance
(continued)
For the Year Ended June 30, 2022

Federal/State Agency/Pass through Entity/ Program Title	AL/ CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfer to Subrecipients
State Financial Assistance:					
Florida Department of Children and Families - Child Abuse Domestic Violence Training	60.139	LN165	136,416	-	-
Domestic Violence Program	60.134	LN165	968,187	-	-
Domestic Violence Program - Legal services, Hotline, and Technical Assistance	60.134	LN209	384,334	-	308,271
		60.134 Total	<u>1,352,521</u>	<u>-</u>	<u>308,271</u>
Total expenditures of state financial assistance			<u>1,488,937</u>	<u>-</u>	<u>308,271</u>
Total expenditures of federal awards and state financial assistance			<u>\$ 3,088,695</u>	<u>\$ 425,424</u>	<u>\$ 308,271</u>

(1) State financial assistance not subject to Section 215.97, Florida Statutes.

See notes to schedule of expenditures of federal awards and state financial assistance.

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal award and state financial assistance activity of Women in Distress of Broward County, Inc. (the "Organization") for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in the Schedule may differ from amounts presented in or used in the preparation of the financial statements. Because the Schedule presents only a selected portion of the operations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

Note 3 - Contingency

The grants and contracts revenue received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor/contracting agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the Organization. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal, state and local laws and regulations.

Note 4 - Indirect Cost Rate

The Organization did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

INTERNAL CONTROLS AND COMPLIANCE

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

To the Board of Directors
Women in Distress of Broward County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Women in Distress of Broward County, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

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

To the Board of Directors
Women in Distress of Broward County, Inc.

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Women in Distress of Broward County, Inc.'s (a nonprofit organization) (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and *Florida Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2022. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs and state projects for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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.

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

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

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2022

**Women in Distress of Broward County, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified Opinion

Internal control over financial reporting:

Material weakness(ed) 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(ed) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Type of auditor's report issued on compliance for
major federal programs and state projects:

Unmodified Opinion

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)
and Chapter 10.650, *Rules of the Auditor General*?

_____ yes X no

Identification of major federal program and state projects:

<u>AL No.</u>	<u>Federal Program (s)</u>
16.575	United States Department of Justice, Grants for Victims of Crime

<u>CSFA No.</u>	<u>State Project(s)</u>
60.134	Florida Department of Children and Families, Domestic Violence Program

Dollar threshold used to distinguish between Type A
and Type B programs/projects:

\$ 750,000 federal programs and
\$ 446,681 state projects

Auditee qualified as low-risk auditee?

X yes _____ no

SECTION II - FINANCIAL ATATEMENTS FINDINGS

None Reported.

SECTION III - FEDERAL PROGRAMS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None Reported.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

None Reported.



Board of Directors Directory

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

	TITLE	CONTACT	INVOLVEMENT
EXECUTIVE COMMITTEE			
Billie Grieb 444 Hendricks Isle, Apt. 502 Fort Lauderdale, FL 33301	Chair	Cell: 410-340-7430 Email: BillieGrieb@gmail.com	Executive Committee Audit Budget
Sean Riley Vice President–Wealth Management Private Wealth Advisor UBS Financial Services, Inc. 401 East Las Olas Blvd - Suite 2300 Fort Lauderdale, FL 33301	First Chair	Cell: 954-295-0401 Email: sriley14@gmail.com	Executive Committee Strategic Planning Audit Budget
VACANT	Second Chair		Executive Committee
Maria K Guttuso VP, General Counsel JM&A Group 500 Jim Moran Boulevard Deerfield Beach, FL 33442	Treasurer	Work: 954-429-2057 Cell: 954-304-4316 Email: maria.guttuso@jmagroup.com Michele Seeterlin: 954-963-3170 Michele.seeterlin@jmagroup.com	Executive Committee Chair, Budget Comm. Audit
Amanda Pires Vice President Senior Relationship Commercial Banking Wells Fargo Bank, N.A. 350 East Las Olas Blvd, Suite 1800 Fort Lauderdale, FL 33301	Secretary	Phone: 704-293-4187 Email: Amanda.Pires@wellsfargo.com	Executive Committee
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			
Marilyn C. Camerota Director, Administrative Community Services Memorial Healthcare System 7031 Taft Street Hollywood FL 33024	Member	Office: 954-276-0822 Cell Phone: (954) 383-8798 E-mail: marilyncam@msn.com	Resource Dev
Michelle Claverol Director, Claims & Insurance Litigation, LLC BBX Capital 4960 Conference Way North Ste. 100 Boca Raton, Florida	Member	Mobile: 305-213-3772 Email: MichelleClaverol78@gmail.com	Resource Dev. Governance
Stephanie J. Coker Captain, Executive Officer	Member	Work: 954-501-3073	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

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

South Broward District Broward Sheriff Office 3201 West Hallandale Beach Blvd. Pembroke Park, Florida 33023		Email: Stephanie Coker@sheriff.org	
Linda Garrett 544 NE 17th Way Fort Lauderdale FL 33301	Member	Cell: 954-980-0679 Email: devanetra@aol.com	Resource Dev.
Angela Kelsey c/o The Kelsey Group 1812 SW 31st Avenue Pembroke Park, FL. 33009	Member	Phone: 954-444-2156 akelsey@thekelseygroup.com	Resource Dev.
Cecile Leroux Vice President Human Capital Management Innovation UKG – Ultimate Kronos Group 2400 N Commerce Pkwy Suite 201 & 202 Weston, FL 33326	Member	Phone: (954) 629-2843 Email: Cecile.Leroux@UGK.com Assistant: Yamille Mercedes Yamille.Mercedes@UGK.com	Resource Dev.
Paul Leikert 1535 SW 6 th Terrace Boca Raton, Florida 33486	Member	Phone: 954-415-7289 Email: PmLKrL@aol.com	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 Development 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.
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.
Drew Saito Co-Founder, EVP, Chief Lending Officer Locality Bank 1400 S. Andrews Avenue Fort Lauderdale, Florida 33316	Member	Phone: 954-257-5666 Email: dsaito@localitybank.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

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

**Women In Distress
Board of Directors Directory
All Members are part of Resource Development**

Phyllis Thomas Thomas Family Foundation Post Office Box 30580 Fort Lauderdale, Fl. 33303	Member	Phone: 954-524-3934 Fax: 954-524-3835 Cell: 954-459-1270 Email: thoffices@gmail.com	Resource Dev. Audit Budget
Jill A. Wallace-Ross, D.O. Assistant Dean, Clinical Education Assistant Professor Nova Southeastern University Dr. Kiran C. Patel College of Osteopathic Medicine - HPD-KPCOM 3200 S. University Drive Ft. Lauderdale, FL 33328	Member	Phone: 954-288-8227 Email: jill.ross@nova.edu	Resource Dev.

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2020Department of the Treasury
Internal Revenue Service

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

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

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

C Name of organization**WOMEN IN DISTRESS OF BROWARD COUNTY, INC**

Doing business as

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

P.O. BOX 50187

Room/suite

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

LIGHTHOUSE POINT, FL 33074**F** Name and address of principal officer: **LINDA L. PARKER, PH.D**
SAME AS C ABOVE**D** Employer identification number**59-1592524****E** Telephone number**954-760-9800****G** Gross receipts \$**8,904,038.****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) 19
	4	Number of independent voting members of the governing body (Part VI, line 1b) 19
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) 126
	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) 7,346,309.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 909.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 7,129.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 7,354,347.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 101,293.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 4,682,343.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 516,155.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,333,204.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 7,116,840.
	19	Revenue less expenses. Subtract line 18 from line 12 237,507.
	20	Total assets (Part X, line 16) 12,379,762.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26) 2,098,195.
	22	Net assets or fund balances. Subtract line 21 from line 20 10,281,567.

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 ▶ Linda L Parker, PhD **01/12/2022**
 Signature of officer Date
 ▶ **LINDA L. PARKER, PH.D, PRESIDENT AND CEO**
 Type or print name and title

Paid Print/Type preparer's name **MARTHA PARKER** Preparer's signature **MARTHA PARKER** Date **12/16/21** Check if self-employed ☐ PTIN **P02266097**
Preparer Use Only Firm's name ▶ **KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S** Firm's EIN ▶ **59-1363792**
 Firm's address ▶ **6550 N FEDERAL HIGHWAY, SUITE 410**
FT. LAUDERDALE, FL 33308 Phone no. **954-771-0896**

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

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

OMB No. 1545-0047

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	WOMEN IN DISTRESS OF BROWARD COUNTY, INC	59-1592524
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 50187	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LIGHTHOUSE POINT, FL 33074	

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

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

GISELE GELIN

- The books are in the care of ► **P.O. BOX 50187 - LIGHTHOUSE POINT, FL 33074**

Telephone No. ► **954-760-9800**

Fax No. ►

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

- 1 I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year or► ☒ tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**

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

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

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

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

- 1 Briefly describe the organization's mission:
TO STOP DOMESTIC VIOLENCE ABUSE FOR EVERYONE THROUGH INTERVENTION, EDUCATION AND ADVOCACY. THE ORGANIZATION IS THE ONLY STATE OF FLORIDA CERTIFIED DOMESTIC VIOLENCE CENTER IN BROWARD COUNTY. THE ORGANIZATION PROVIDES A WIDE ARRAY OF SERVICES WHICH INCLUDES
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a (Code:) (Expenses \$ **2,082,695.** including grants of \$ **116,378.**) (Revenue \$)
RESIDENTIAL SERVICES - TO PROVIDE SAFE TEMPORARY EMERGENCY HOUSING FOR VICTIMS OF DOMESTIC VIOLENCE, THEIR DEPENDENTS AND PETS. THE EMERGENCY SHELTER HAS A CAPACITY OF UP TO 132 BEDS. SUPPORTIVE SERVICES ARE ALSO AVAILABLE AT THE SHELTER, INCLUDING INDIVIDUAL AND GROUP COUNSELING SESSIONS ON THE DYNAMICS OF DOMESTIC VIOLENCE, ADVOCACY, CRISIS COUNSELING AND REFERRALS. IN ADDITION, THE PROGRAM ALSO PROVIDES FOOD, CLOTHING, CHILD CARE ASSISTANCE AND OTHER SERVICES. RESPITE SERVICES ARE AVAILABLE TO SUPERVISE CHILDREN WHILE THE PARENT/GUARDIAN IS RECEIVING SERVICES. FAMILY OUTINGS AND ACTIVITIES ARE ALSO OFFERED OCCASIONALLY. SERVICES ARE OBTAINED THROUGH THE 24-HOUR CRISIS LINE.
- 4b (Code:) (Expenses \$ **2,615,856.** including grants of \$ **190,699.**) (Revenue \$)
OUTREACH SERVICES - TO PROVIDE VICTIMS OF DOMESTIC VIOLENCE AND THEIR DEPENDENTS WITH SUPPORT COUNSELING ON THE DYNAMICS OF DOMESTIC VIOLENCE, CRISIS COUNSELING, AND ENGAGING IN OTHER SUPPORTIVE ACTIVITIES AS APPROPRIATE. DOMESTIC VIOLENCE VICTIMS ARE ALSO PROVIDED CASE MANAGEMENT, REFERRALS, DOCUMENTATION OF ABUSER PATTERNS AND SAFETY PLANS. OUTREACH SERVICES ARE ALSO AVAILABLE ON A LIMITED BASIS AT SATELLITE OFFICES AND PARTNER AGENCIES. RESPITE SERVICES ARE AVAILABLE TO SUPERVISE CHILDREN WHILE THE PARENT/GUARDIAN IS RECEIVING SERVICES.
- 4c (Code:) (Expenses \$ **596,748.** including grants of \$ **21.**) (Revenue \$)
INJUNCTION FOR PROTECTION - TO PROVIDE LEGAL COUNSEL FOR SURVIVORS WISHING TO PURSUE OR SECURE AN INJUNCTION FOR PROTECTION AGAINST THEIR BATTERER. THE LEGAL SERVICES INCLUDE COUNSEL BEFORE THE INJUNCTION IS FILED, FILING OF THE PETITION AND REPRESENTATION DURING FINAL/VIOLATION HEARINGS. ALL LEGAL SERVICES THROUGH THIS PROGRAM ARE FREE OF COST AND ARE OPEN TO THOSE BEING SERVICED THROUGH RESIDENTIAL SERVICES AND OUTREACH SERVICES AS WELL AS SURVIVORS WHO MAY NOT BE CURRENTLY REGISTERED WITH THE ORGANIZATION. THE IFP PROGRAM IS FUNDED THROUGH A COLLABORATION OF THE FLORIDA COALITION AGAINST DOMESTIC VIOLENCE AND THE OFFICE OF THE ATTORNEY GENERAL.
- 4d Other program services (Describe on Schedule O.)
 (Expenses \$ **928,906.** including grants of \$ **1,068.**) (Revenue \$)
- 4e Total program service expenses **6,224,205.**

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?	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		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38 Did the organization complete Schedule O and provide explanations in 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	41
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 126		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		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	
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

Form 990 (2020)

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 19 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 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 in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 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 in 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 in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARY RIEDEL PAST PRESIDENT	40.00			X				251,850.	0.	11,864.
(2) DANAY PALAEZ COO	40.00			X				148,578.	0.	12,408.
(3) JENNIFER BULLOCK EXECUTIVE VICE PRESIDENT	40.00						X	115,825.	0.	4,870.
(4) GISELE GELIN CFO	40.00			X				90,158.	0.	7,703.
(5) LINDA PARKER CEO/PRESIDENT	40.00			X				36,252.	0.	1,136.
(6) KIM BENTLEY CHAIR	4.00	X		X				0.	0.	0.
(7) KAREN LEIKERT PAST CHAIR	1.00	X		X				0.	0.	0.
(8) BILLIE GRIEB FIRST CHAIR	1.00	X		X				0.	0.	0.
(9) BETH WALLACE SECOND CHAIR	1.00	X		X				0.	0.	0.
(10) SEAN RILEY TREASURER	1.00	X		X				0.	0.	0.
(11) MICHAEL RYAN SECRETARY	1.00	X		X				0.	0.	0.
(12) DR. RICHARD BERNSTEIN DIRECTOR	1.00	X						0.	0.	0.
(13) MARY CAMPAGNANO DIRECTOR	1.00	X						0.	0.	0.
(14) MICHELLE CLAVEROL DIRECTOR	1.00	X						0.	0.	0.
(15) STEPHANIE COKER DIRECTOR	1.00	X						0.	0.	0.
(16) MARIA GUTTOSO DIRECTOR	1.00	X						0.	0.	0.
(17) MANJU KALIDINDI, ESQ. 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)	(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			
(18) CECILE LEROUX DIRECTOR	1.00	X						0.	0.	0.
(19) JULISSA MERETTE DIRECTOR	1.00	X						0.	0.	0.
(20) LESLIE NIXON DIRECTOR	1.00	X						0.	0.	0.
(21) LYNNE PINCEK DIRECTOR	1.00	X						0.	0.	0.
(22) PHYLLIS THOMAS DIRECTOR	1.00	X						0.	0.	0.
(23) JILL WALLACE-ROSS DIRECTOR	1.00	X						0.	0.	0.
(24) MARLA SCHAEFER DIRECTOR	1.00	X						0.	0.	0.
(25) SHENA KITT COO	40.00			X				0.	0.	0.
(26) JEFFREY METCALF CHIEF DEVELOPMENT OFFICER	40.00			X				0.	0.	0.
1b Subtotal								642,663.	0.	37,981.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								642,663.	0.	37,981.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	110,840.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	4,330,963.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,796,874.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 925,674.			
	h	Total. Add lines 1a-1f		8,238,677.			
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)			8,794.		8,794.
	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			25,505.	
	c	Gain or (loss)	7c			18,704.	
	d	Net gain or (loss)				6,801.	
	8 a	Gross income from fundraising events (not including \$ 110,840. of contributions reported on line 1c). See Part IV, line 18	8a			89,686.	
	b	Less: direct expenses	8b			41,004.	
	c	Net income or (loss) from fundraising events				48,682.	48,682.
	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			502,917.		
b	Less: cost of goods sold	10b			509,991.		
c	Net income or (loss) from sales of inventory				-7,074.	-7,074.	
Miscellaneous Revenue				Business Code			
	11 a	OTHER REVENUE		900099	38,459.		38,459.
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d				38,459.		
12	Total revenue. See instructions				8,334,339.	0.	0.
							95,662.

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	308,166.	308,166.		
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	690,604.	593,829.	51,966.	44,809.
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	3,311,604.	2,847,547.	249,186.	214,871.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	48,271.	41,519.	3,619.	3,133.
9 Other employee benefits	292,152.	251,287.	21,904.	18,961.
10 Payroll taxes	267,333.	229,939.	20,043.	17,351.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	30,000.	22,051.	2,692.	5,257.
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.)	420,775.	309,288.	37,748.	73,739.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	639,078.	597,695.	30,124.	11,259.
17 Travel	3,419.	2,593.	726.	100.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	26,504.	5,103.	19,181.	2,220.
20 Interest	61,253.	48,557.	11,512.	1,184.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	436,011.	352,319.	75,887.	7,805.
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	414,001.	403,474.	7,543.	2,984.
b RENTAL AND MAINTENANCE	169,240.	105,045.	17,393.	46,802.
c OTHER EXPENSES	102,665.	70,517.	12,805.	19,343.
d PRINTING AND PUBLICATIONS	39,861.	2,194.	4,466.	33,201.
e All other expenses	60,685.	33,082.	14,467.	13,136.
25 Total functional expenses. Add lines 1 through 24e	7,321,622.	6,224,205.	581,262.	516,155.
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	1,792,482.	1	1,428,321.
	2 Savings and temporary cash investments	972,698.	2	1,423,969.
	3 Pledges and grants receivable, net	1,026,979.	3	1,113,582.
	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	95,234.	8	72,453.
	9 Prepaid expenses and deferred charges	78,178.	9	35,265.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,914,282.		
	b Less: accumulated depreciation	10b 4,260,665.	10c	7,653,617.
	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	933,225.	15	1,936,153.
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,379,762.	16	13,663,360.	
Liabilities	17 Accounts payable and accrued expenses	367,689.	17	474,828.
	18 Grants payable		18	
	19 Deferred revenue	86,436.	19	169,627.
	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	1,434,070.	23	1,318,567.
	24 Unsecured notes and loans payable to unrelated third parties	210,000.	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	2,098,195.	26	1,963,022.
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	8,231,431.	27	9,338,551.
	28 Net assets with donor restrictions	2,050,136.	28	2,361,787.
	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	10,281,567.	32	11,700,338.
33 Total liabilities and net assets/fund balances	12,379,762.	33	13,663,360.	

Form 990 (2020)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,334,339.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,321,622.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,012,717.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,281,567.
5	Net unrealized gains (losses) on investments	5	406,054.
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	11,700,338.

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

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

Form 990 (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2020

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,567,472.	6,753,525.	7,841,057.	7,228,608.	8,238,677.	35,629,339.
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	5,567,472.	6,753,525.	7,841,057.	7,228,608.	8,238,677.	35,629,339.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,190,154.
6 Public support. Subtract line 5 from line 4.						33,439,185.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	5,567,472.	6,753,525.	7,841,057.	7,228,608.	8,238,677.	35,629,339.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	11,415.	897.	904.	909.	37,508.	51,633.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		11,139.	5,307.	6,443.	38,459.	61,348.
11 Total support. Add lines 7 through 10						35,742,320.
12 Gross receipts from related activities, etc. (see instructions)					12	3,003,131.
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 2020 (line 6, column (f), divided by line 11, column (f))	14	93.56	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	93.61	%
16a 33 1/3% support test - 2020. 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 - 2019. 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 - 2020. 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 - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			
			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			
			☐

Schedule A (Form 990 or 990-EZ) 2020

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

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

Section A. Public Support

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

Section B. Total Support

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

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

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐**b 33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 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 in lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in 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 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.		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2020

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

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

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

Schedule A (Form 990 or 990-EZ) 2020

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

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

2017 AMOUNT: \$ 11,139.

2018 AMOUNT: \$ 5,307.

2019 AMOUNT: \$ 6,443.

2020 AMOUNT: \$ 38,459.

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

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

OMB No. 1545-0047

2020

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

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (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, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
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	\$ 2,288,433.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	VOCA, OFFICE OF THE ATTORNEY GENERAL DIVISION OF VICTIM SERVICES TALLAHASSEE, FL 32399	\$ 962,880.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	THE JIM MORAN FOUNDATION 100 JIM MORAN BLVD DEERFIELD BEACH, FL 33442	\$ 765,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS P.O. BOX 14740 FORT LAUDERDALE, FL 33302	\$ 619,354.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	COMMUNITY FOUNDATION OF BROWARD 910 EAST LAS OLAS BLVD, STE 200 FORT LAUDERDALE, FL 33301	\$ 236,598.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	THOMAS FAMILY FOUNDATION PO BOX 30580 FORT LAUDERDALE, FL 33303	\$ 235,000.	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

2020**Open to Public Inspection**

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

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

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

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

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

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

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2020

032051 12-01-20

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	1,368,666.	1,437,783.	1,457,854.	1,419,963.	1,319,444.
b Contributions	679,973.	12,294.	15,000.	15,000.	5,000.
c Net investment earnings, gains, and losses	515,238.	-164.	45,024.	103,316.	176,519.
d Grants or scholarships	70,479.	70,662.	69,290.	69,231.	70,537.
e Other expenditures for facilities and programs					
f Administrative expenses	13,732.	10,586.	10,805.	11,194.	10,463.
g End of year balance	2,479,666.	1,368,666.	1,437,783.	1,457,854.	1,419,963.

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 ☒ 41.5500 %
 c Term endowment ☒ 58.4500 %

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		8,386,876.	2,699,162.	5,687,714.
c Leasehold improvements		39,679.	29,239.	10,440.
d Equipment		2,085,238.	1,371,787.	713,451.
e Other		178,060.	160,477.	17,583.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				7,653,617.

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) ENDOWMENT FUND PORTFOLIO	1,923,966.
(2) DEPOSITS	12,187.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,936,153.

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2020

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

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

1	Total revenue, gains, and other support per audited financial statements	1	9,365,565.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	406,054.
b	Donated services and use of facilities	2b	115,181.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	509,991.
e	Add lines 2a through 2d	2e	1,031,226.
3	Subtract line 2e from line 1	3	8,334,339.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,334,339.

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	7,946,794.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	115,181.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	509,991.
e	Add lines 2a through 2d	2e	625,172.
3	Subtract line 2e from line 1	3	7,321,622.
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	7,321,622.

Part XIII Supplemental Information.

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

PART V, LINE 4:

INCOME FROM FUNDS IS DISTRIBUTED TO THE ORGANIZATION FOR PROGRAM SERVICE

EXPENSES

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 509,991.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD 509,991.

Part XIII Supplemental Information (continued)

Lined area for supplemental information.

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))
		GOLF TOURNAMENT (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	200,526.			200,526.
	2 Less: Contributions	110,840.			110,840.
	3 Gross income (line 1 minus line 2)	89,686.			89,686.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	41,004.			41,004.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				41,004.
	11 Net income summary. Subtract line 10 from line 3, column (d)				48,682.

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: **FL****a** Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☒ No**b** If "No," explain: **EVENT PROVIDED BY ORGANIZATION WITH GAMING LICENSE.****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 ▶ **GISELE GELIN**Address ▶ **P.O. BOX 50187 - LIGHTHOUSE POINT, FL 33074**

- 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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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.

2020

**Open to Public
Inspection**

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC
Application on Grants and Assistance

Employer identification number
59-1592524

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?

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.

[illegible]

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

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

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

Schedule I (Form 990) 2020

(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
RENT & LODGING	135	174,897.	0. FMV		
FOOD & SUPPLIES	936	54,356.	0. FMV		
TRANSPORTATION	371	56,240.	0. FMV		
MEDICAL	30	5,410.	0. FMV		
OTHER	616	17,263.	0. FMV		
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

2020

**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

	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 indemnification 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 (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	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ 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?	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? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	X
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? If "Yes" on line 5a or 5b, describe in Part III.	5b	X
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? If "Yes" on line 6a or 6b, describe in Part III.	6b	X
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2020

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 M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		374,408.	FAIR MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (FURNITURE & E)	X	331	410,354.	FAIR MARKET VALUE
26 Other ▶ (OTHER ITEMS)	X	134	140,912.	FAIR MARKET VALUE
27 Other ▶ ()				
28 Other ▶ ()				

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

29

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

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		

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

Schedule M (Form 990) 2020

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 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

2020

Open to Public
Inspection

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EMERGENCY SHELTER, A 24-HOUR HOTLINE, CASE MANAGEMENT, COUNSELING,
CHILD ASSESSMENT, SAFETY PLANNING AND ADVOCACY. THE ORGANIZATION ALSO
PROVIDES LAW ENFORCEMENT TRAINING, PROFESSIONAL TRAINING AND COMMUNITY
EDUCATION.

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

THRIFT STORE - TO PROVIDE ADDITIONAL REVENUES TO SUPPORT CORE
OPERATIONS FOR THE ORGANIZATION AND PROVIDE CLOTHING AND HOUSEHOLD
ITEMS TO PROGRAM PARTICIPANTS. DONATED GOODS AND MERCHANDISE ARE SOLD
TO THE PUBLIC AND PROCEEDS ARE USED IN THE DAILY OPERATION OF THE
ORGANIZATION. PROGRAM PARTICIPANTS ARE ALSO PROVIDED CLOTHING AND
FURNITURE FROM THE STORE FREE OF CHARGE.

EXPENSES \$ 445,685. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

CRISIS HOTLINE: THE PURPOSE OF THE CRISIS HOTLINE IS TO BE A READY AND
AVAILABLE SOURCE OF INFORMATION AND SUPPORT TO VICTIMS OF DOMESTIC
VIOLENCE AND TO THE COMMUNITY. THE CRISIS HOTLINE IS OPERATIONAL 24
HOURS A DAY, SEVEN DAYS PER WEEK. SINCE DECEMBER OF 2014 THE 24-HOUR
CRISIS HOTLINE HAS BEEN EXPANDED TO BECOME A SEPARATE PROGRAM HOUSED IN
ITS OWN SPACE AT THE JIM AND JAN MORAN FAMILY CENTER. ALL THE SERVICES
THAT ARE AVAILABLE THROUGH THE ORGANIZATION'S ADVOCACY PROGRAM ARE
AVAILABLE ON THE HOTLINE THROUGH ITS DEDICATED CRISIS LINE STAFF AND
INCLUDE SAFETY PLANNING, SERVICE MANAGEMENT AS WELL AS INFORMATION AND
REFERRAL.

EXPENSES \$ 249,375. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

PREVENTION AND EDUCATION SERVICES - THE ORGANIZATION MAINTAINS ONGOING OUTREACH EFFORTS TO EDUCATE BROWARD COUNTY'S RESIDENTS ABOUT THE DYNAMICS, DEFINITIONS AND IMPACT OF INTIMATE PARTNER VIOLENCE IN THE COMMUNITY AND THE PEOPLE THEY SERVE. THE ORGANIZATION PROVIDES PREVENTION, EDUCATION AND AWARENESS TO YOUTH AND ADULTS SO THEY MAY BETTER UNDERSTAND HOW BULLYING AND INTIMATE PARTNER VIOLENCE PERPETUATE THEMSELVES, THE EFFECTS ON FAMILY MEMBERS, SCHOOL COMMUNITY AND SOCIETY AS A WHOLE, INTERVENTION AND PREVENTION METHODS, AND THE PROGRAMS AND SERVICES AVAILABLE AT THE ORGANIZATION.

TRAINING AND PREVENTION IS PROVIDED TO HELP YOUTH AND COMMUNITY MEMBERS RECOGNIZE THE WARNING SIGNS OF INTIMATE PARTNER VIOLENCE AND UNDERSTAND ITS IMPACT ON FAMILIES AND SOCIETY. CREATING CHANGE AMONG ATTITUDES, BELIEFS AND BEHAVIORS SURROUNDING INTIMATE PARTNER VIOLENCE IS CRITICAL SO THE COMMUNITY CAN APPROPRIATELY REFER VICTIMS FOR ASSISTANCE AND INCREASE THE POSSIBILITY OF EARLY INTERVENTION AND PREVENTION.

EXPENSES \$ 233,846. INCLUDING GRANTS OF \$ 1,068. REVENUE \$ 0.

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

FORM 990 IS REVIEWED BY THE CEO, CFO AND BOARD OF DIRECTORS PRIOR TO SUBMISSION. AMOUNTS INCLUDED ON FORM 990 ARE AGREED TO AMOUNTS INCLUDED IN THE AUDITED FINANCIAL STATEMENTS.

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

REVIEW OF POLICY UPON HIRE OR PARTICIPATION AS BOARD MEMBER OR TRUSTEE. ANNUAL POLICY REVIEW.

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

Name of the organization

WOMEN IN DISTRESS OF BROWARD COUNTY, INC

Employer identification number

59-1592524

EVERY YEAR THE HR DEPARTMENT EXAMINES VARIOUS NOT FOR PROFIT ORGANIZATIONS THAT PROVIDE COMPARABLE SERVICES AND HAVE COMPARABLE BUDGETS IN ORDER TO ASCERTAIN AVERAGE AND REASONABLE AMOUNTS OF COMPENSATION AND BENEFITS. THE SALARY AND BENEFIT RECOMMENDATIONS ARE THEN PRESENTED TO THE BOARD OF DIRECTORS FOR APPROVAL.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 CAN BE OBTAINED FROM THE ORGANIZATION'S WEBSITE.

WWW.WOMENINDISTRESS.ORG

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

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST AT THE MAIN ADMINISTRATION OFFICE.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

OGDEN UT 84201-0038

In reply refer to: 0150717267
Feb. 15, 2023 LTR 4168C 0
59-1592524 000000 00
Input Op: 0150517267 00016647
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 Feb. 06, 2023, 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 Section 509(a)(2).

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

0150717267
Feb. 15, 2023 LTR 4168C 0
59-1592524 000000 00
Input Op: 0150517267 00016648

WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

time).

Thank you for your cooperation.

Sincerely yours,



Cathy M. Snider, Operations Mgr.
Accounts Management Op 3

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.

2022 - 2023 APPROVED BUDGET

WID - CONSOLIDATED	C
	APPROVED BUDGET 6.29.22
	FY 2022-2023
Income	
Grant/Foundation Revenue	6,532,247
Grant Rev - Subrecipients	1,140,000
Grant Rev - Donated Fixed Assets	-
Thrift Store Revenue	650,000
Thrift Store-Sales Tax	45,500
Contributions	425,000
Major Gifts	603,665
Special Events	600,000
Investment & Interest	30,000
Gain on Loan Forgiveness	-
Other Income	500
Total Income	10,026,912
Personnel	
Salary	5,120,686
Total Salary	5,120,686
Group Medical Insurance	242,560
Life Insurance	4,187
Retirement Plan	56,989
Disability Insurance	10,972
Social Security	390,320
State Unemployment Insurance	5,039
Workers Compensation Insurance	35,977
Total Benefits	746,043
Total Personnel Expenses	5,866,729
	15%
Contracted Services	
Audit Expense	42,000
Electronic Data Processing	34,727
Internet Expenses	9,900
Other Professional Fees	504,333
Total Contracted Services	590,960
Sub-Contracted Services	

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.

2022 - 2023 APPROVED BUDGET

WID - CONSOLIDATED	C
	APPROVED BUDGET 6.29.22
	FY 2022-2023
Sub-Contracted Services	1,140,000
Total Contracted Services	1,140,000
Supplies	
Computer Supplies	3,460
Housekeeping Supplies & Shelter Groceries	230,496
Pet Supplies	2,000
Office Supplies	39,336
Sales Supplies	492
Volunteer Supplies	225
Activities & Supplies	24,278
Total Supplies	300,287
Printing, Design & Layout	
Printing, Design, Layout Expenses	48,650
Advertising Expense	20,500
Publication Expense	2,750
Total Printing, Design & Layout	71,900
Telephone	
Telephone Expense	21,840
TV Cable Services	4,008
Total Telephone	25,848
Postage & Delivery	
Postage-Shipping Expense	10,453
Total Postage & Delivery	10,453
Occupancy	
Building & Grounds Maintenance & Rep	147,280
Electricity	99,600
Insurance - Bldg & General Liability	174,260
Water/Utilities	50,964
Rent-Rental of Space	212,102
Security & Alarm Expense	4,855

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.

2022 - 2023 APPROVED BUDGET

WID - CONSOLIDATED	C
	APPROVED BUDGET 6.29.22
	FY 2022-2023
Generator Fuel	2,636
Total Occupancy	691,697
Maintenance & Rental Equipment	
Computer Maintenance	117,353
Equipment Rental	30,475
Maintenance & Repair Equipment	36,186
Maintenance of Vehicles	7,385
Total Maintenance & Rental Equipment	191,399
Travel & Related	
Local Transportation & Tolls	13,923
Vehicle Fuel & Related Expenses	7,224
Out of Town Travel & Related Exp	12,689
Hotel, Meal & Incidentals	17,570
Total Travel & Related	51,406
Conferences & Meetings	
Conference/Meeting External	33,648
Community Relations	2,560
Meetings-WID Sponsored	2,860
Staff Recognition Awards	7,336
Total Conferences & Meetings	46,404
Memberships	
Membership Dues & Fees	19,094
Total Memberships	19,094
Special Events	
Special Events	121,000
Total Special Events	121,000
Participant - Reimbursed	
Participant Emergency Fund	224,725
Total Participant	224,725

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.
2022 - 2023 APPROVED BUDGET

WID - CONSOLIDATED	C
	APPROVED BUDGET 6.29.22
	FY 2022-2023
Other Expenses	
License, Permits, Fees, Tax	6,409
Accreditation	400
Staff Training	36,281
Donor Cultivation Expense	2,500
Recruitment-Background Screening	33,479
Bank Fees, Discounts & Other Charges	32,013
Interest Expense	53,430
Equipment/Asset Purchase	-
Sales Tax - Thrift Store	45,500
Depreciation Estimate	465,000
Other	-
Total Other	675,011
Total Other (Non -Personnel) Expenses	4,160,183
Total Operating Expenses	10,026,912



Executive Committee

Billie Grieb

Chair

Sean Riley

First Chair

Maria Guttuso

Treasurer

Amanda Pires

Secretary

Linda L. Parker, Ph.D.

President & CEO

Board Members

Marilyn Camerota

Michelle Claverol

Stephanie Coker

Linda Garrett

Angela Kelsey

Paul Leikert

Cecile Leroux

Carla Lowry

Julissa Merette

Beatriz "BJ" Prillaman

Drew Saito

Marla Schaefer

Phyllis Thomas

Jill Wallace-Ross

Board of Trustees

Beatriz "BJ" Prillaman

Richard Bernstein

Anne Chervony

Joanne Gaines

Kathleen Grace

Lois Herman

Cynthia Imperato

Emily Jaffe

Karen Leikert

Karen Sylvester

Judith Thiel

Josette Van Putten

Keriann Worley

May 3, 2023

Mayor Chris Vincent

Lauderdale-By-The-Sea

Jarvis Hall, 4505 N. Ocean Drive

Lauderdale-By-The-Sea

Dear Mayor Vincent,

Thank you for your longstanding support and commitment to ensuring residents of Lauderdale-By-The-Sea (LBTS) who are victimized by domestic violence (DV) have access to safe shelter and supportive services to promote healing in the aftermath of abuse so they can begin new lives free of violence. Domestic violence is a pervasive public health issue with damaging impacts to victims, children exposed to abuse, and the greater community.

Women In Distress was founded in 1974 as one of the nation's first shelters for women and children fleeing domestic violence (DV) abuse. Today, WID is the only DV center in Broward County that is certified by the State of Florida's Department of Children and Families to provide temporary emergency shelter, advocacy, and crisis intervention to individuals and families who are affected by domestic abuse. Women In Distress is also accredited by the national Council of Accreditation (COA), the preeminent accrediting agency for child welfare, behavioral health and community-based social service nonprofits.

As you plan your budget for next fiscal year, we respectfully ask that you include funding for this vulnerable population. **A \$3,000 charitable contribution by LBTS will 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.** Last fiscal year, WID provided 86 hours of advocacy, counseling, and therapy hours valued at over \$7,000 to three residents of your community. In FY2024, we anticipate serving a minimum of five LBTS residents.

The following services will be accessible at no charge: 24-hour crisis hotline, emergency shelter for up to 120 days, an onsite pet shelter, safety planning, information and referral, counseling and case management, nonresidential Outreach services, needs assessments and referrals for children in shelter, legal services to help victims obtain an injunction for protection (restraining order), and therapy services for adults, children (0-17 years), families, and groups. In addition, WID can provide expert DV training for LBTS law enforcement, healthcare and other professionals, teens, and other members of your community.

Our mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy.

Women In Distress of Broward County, P.O. Box 50187, Lighthouse Point, FL 33074

Please remember Women In Distress in your will and estate plans



The long-term success of LBTS residents who are affected by domestic violence significantly depends on the availability of services and resources needed to heal and begin new lives. Due to pervasive financial abuse, many victims would face homelessness or stay with their abusers without Women In Distress to turn to for help. *Persons who flee or attempt to flee domestic violence are presumed homeless (category 4) and low income by the Department of Housing and Urban Development.* This vulnerable population often faces unique challenges such as digital and physical safety concerns; transportation issues; poor employment and credit histories; and the need for safe and sustainable housing in Broward County's severely cost-burdened housing market.

We ask the Commission of Lauderdale-By-The-Sea to continue to join us in our effort to keep residents safe in fiscal year 2023-2024. 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. As the only certified DV center serving Broward County, Women In Distress depends on Lauderdale-By-The-Sea and other municipal partners to help meet the required match to utilize other public funds and ensure emergency shelter and crisis intervention services we provide remain accessible as an essential public resource.

Thank you for your consideration of this request for renewal funding. If you require additional information or are interested in a personalized tour of Women In Distress' Jim & Jan Moran Family Center, please do not hesitate to contact Grants Manager Susan Evans at (954) 760-9800 X 1256 or grants@womenindistress.org.

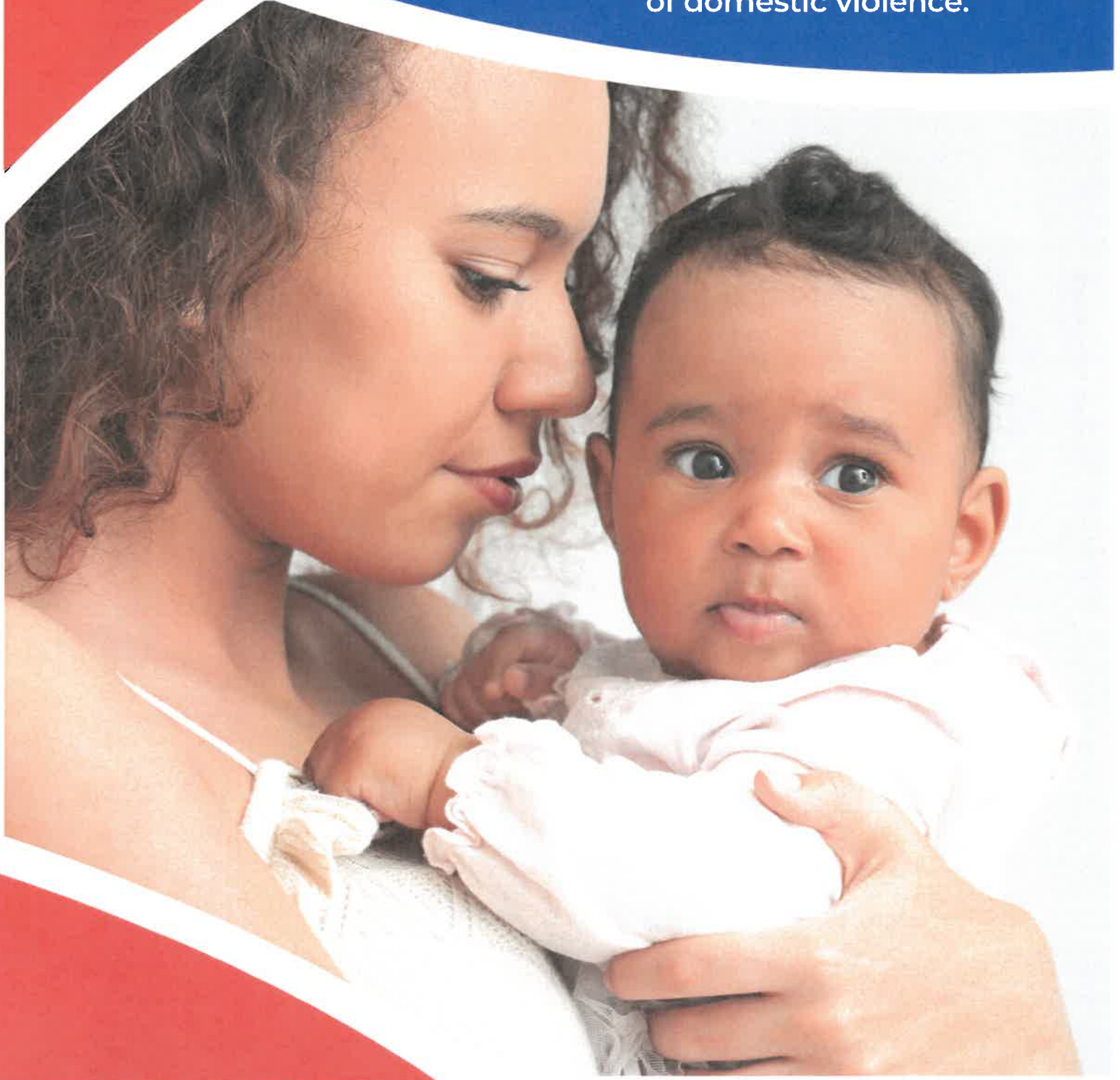
Sincerely,



Linda L. Parker, Ph.D.
President & CEO

WOMEN in DISTRESS

Thanks to
your support, last year
we provided a record number
of safe shelter nights for survivors
of domestic violence.



Letter from the Board Chair & CEO

Last year we reached a tragic milestone at Women In Distress as we provided a record number of safe shelter nights—over 45,000!—for survivors of domestic violence.

While Women In Distress (WID) is a multi-faceted agency offering survivors of domestic violence a wide array of services, the heart of our work centers on providing safe shelter. As you can see in this Annual Report, we have seen a staggering increase in the number of nights of safe shelter offered to those domestic violence victims who are in the most immediate danger – **over 45,000 nights of safe shelter were provided!** This represents a tragic milestone; a shocking number, and sobering when we realize that the need for our services outpaces our capacity.

You will notice impressive statistics as you review this Impact Report. Staggering numbers of survivors of domestic violence served, crisis hotline calls answered, nights of safe shelter provided, etc. We are continually reminded that **it is our community that makes this work possible.** From incredibly generous local foundations who offer annual support in the hundreds of thousands of dollars to a young man named Brody, who sent a donation to WID as part of his Bar Mitzvah—and everything in between—we are exceedingly grateful that **organizations and individuals in our community demonstrate their care by making it possible for WID to serve domestic violence survivors.** Thank you!

As an agency serving the needs of vulnerable and marginalized members of our community, we are constantly addressing issues both within and outside our control. All of us in South Florida have grown almost numb to the ubiquitous news of the skyrocketing cost of housing. We hear it. We know it. We lament it when we buy a home or rent an apartment. However, for survivors of domestic violence who literally need to start over, lack of permanent housing stands as a huge barrier (and becomes one of the major reasons victims return to abusers). We, as a community, must not allow these victims exiting emergency shelter asking, “now what?” to hear only “good luck” in reply! We must identify transitional and permanent housing solutions—as a community—that allow these individuals to live a full life free of fear.

WID is served by a wonderful volunteer Board of Directors who do an excellent job of assessing the agency’s services of today while helping address the **many challenges to providing services for victims of tomorrow.** The dearth of affordable housing in South Florida; an economic climate that erodes market earnings for funders who rely on market gains to make charitable contributions; recruiting and retaining personnel necessary to serve victims of domestic violence—the challenges are great, but our resolve to **stop domestic violence abuse for everyone through education, intervention, and advocacy is greater!**

Thank you to all those who have invested to **make last year a record breaking success!** We are grateful to serve side-by-side with partners like you who passionately support the needs of our community.



Linda

Linda L. Parker, Ph.D.
President and CEO



Billie

Billie Grieb
Chair, Board of Directors

WOMEN in DISTRESS

Our mission is to stop domestic violence for everyone through intervention, education, and advocacy.



2,401 Total Served

45,618 Bed Nights
with an average stay of **88** Nights



21,450 Advocacy,
Counseling, and Therapy Hours

12,302 Survivors
provided with
Crisis Hotline Services



10,196 Police Reports Reviewed
339 Identified as High Lethality



694 survivors were provided
with legal assistance through our
Injunction for Protection program

502 Education and
Prevention Community
Events



100% of parents residing in our
Emergency Shelter reported an increase
in their parenting capabilities following
the Empowered Parenting Group.

100% of children that
received therapy saw
an improvement in
behavior after 6 sessions



Over 300 families received
holiday food, clothing and gifts

**87¢ of
every dollar
raised went back to
programs and services to
heal our survivors.**

A key measure in our highest possible
4-star Charity Navigator rating



CHARITY NAVIGATOR

**Your support provides safety, hope
and healing in the most difficult times.**

As we work with families, we are more grateful
than ever that you are an ally and help us meet the
changing needs of survivors of domestic violence.

Revenue	\$8,702,839
Government Grants	\$4,971,990
Gifts, Corporation, Foundations	1,872,454
Thrift Store & Other In-Kind Donations	842,672
Thrift Store Revenue	668,822
Investment Earnings	(266,855)
Special Events	583,652
Other Revenue	54
Capital Campaign Contributions	30,050
Expenses	\$9,072,920
Program Services	\$7,812,008
Management/General	502,513
Fundraising, Events & In-Kind	758,399

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Sean Riley, First Chair, UBS Financial Services
Beth Wallace, Second Chair,
Universal Property & Casualty Insurance
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Josette Van Putten, Community Volunteer
Keriann Worley, Entercom Radio Group



Our Impact Partners

Our community is a source of strength and safety for survivors. Support from our community leaders and Impact Partners is critical to keeping families safe from domestic violence.

Bank of America
Broward County
Colony West
Women's Golf Group
The Community Foundation of Broward
Florida Department of Children and Families
Donnah's Fund
The Frederick A. DeLuca Foundation, Inc.
Fritch Foundation
Hal Herman Children's Fund

Holman
Holy Cross
The Jim Moran Foundation
JM Family Enterprises
The Kelsey Group
Leo Goodwin Foundation
Memorial Healthcare System
Nova Southeastern University
Paul Palank Memorial Foundation
Publix Super Markets Charities
Sun Capital Partners
The Tate Family Foundation
Fund of the Community Foundation of Broward
The Thomas Family Foundation
The Topfer Family Foundation
UKG
Wells Fargo



WOMEN 
DISTRESS

WomenInDistress.org

24-Hour Crisis Line
954-761-1133  **7-1-1**

Administration: 954-760-9800 • Fax: 954-832-9487
P.O. Box 50187, Lighthouse Point, FL 33074

*Please remember Women In Distress
in your will and estate planning.*



Town Commission Agenda Item Report

Meeting Date: July 11, 2023

Submitted By: Linda Connors, Town Manager, Ken Rubach, Deputy Town Manager/Public Works Director

Submitting Department: Administration

Item Type: Presentation

Agenda Section: DISCUSSION ITEM

Subject Title: FY 24 - 27 CIP

Explanation: Every year, Town Administration prepares an annual budget for consideration by the Town Commission. In addition to the General Fund, the budget includes a proposed financial plan for the Town's Sewer, Parking, Building and Capital Improvement funds.

The Fiscal Year 2023-2027 5-Year Capital Improvement Plan identifies large-scale projects that are scheduled to be completed over several fiscal years. By highlighting upcoming major expenses, the FY23-27 5-Year CIP supports the Commission in effective budgeting. Staff has utilized Commission directives, current CIP projects, past experience and history with the Town to assess and outline the Town's needs.

Below is an explanation of the proposed FY23-27 5-Year CIP. Each individual year from 2023 through 2027 lists several projects, along with the estimated costs assigned to that project. It should be noted that the projected expenses associated with projects proposed for FY23 can be estimated with a greater degree of certainty than costs for projects slated for the following years. Staff requests that the Commission review the preliminary FY23-27 CIP, determine if there are additional items that should be added or removed, and provide valuable input and direction for staff.

FY24 CIP

The staff's proposed CIP for this year builds on the projects identified and planned during FY22. The downtown enhancement project that was started in FY23 continues in FY24. Likewise, the draining project started in FY23 is set to be completed in FY24. Staff is suggesting that the Town install a removable bollard system on El Mar Drive to complete the Downtown project. Friedt Park, which was not addressed in FY23 is scheduled for FY24 as is funding for traffic calming throughout the Town. We have also secured \$75,000 for a safety system on our Fire Truck vehicles to allow for more efficient travel time for emergency vehicles.

Table 1: FY24 CIP Projects

FY24 Project Name	Projected Cost
1 75 th Anniversary Art Installation	\$125,000
2 Downtown Enhancement	\$900,000
3 Canal Dredging	\$75,000
4 Beach Renourishment Payment 1 of 3	\$116,667
5 El Mar Drive Paving/Bollards	\$300,000
6 Opticom Emergency Vehicle System	\$75,000
7 Friedt Park Playground Improvement	\$700,000
8 Traffic Calming Project	\$150,000
FY24 CIP Projected Total:	\$2,441,667

1. 75th Anniversary Art Installation **\$125,000**

A commemorative piece of art that will celebrate the 75th Anniversary of the Town.

2. Downtown Enhancement **\$900,000**

Enhancement of the existing downtown area to provide wider pedestrian walkways, refreshed sidewalk dining areas, hardscape and landscape. This is a continuation of the project that was initiated in 2023.

3. Canal Dredging (Phase 2) **\$75,000**

Removal of sediment from canals. This is the second year of a two-year project. This will address the remaining canal that needs to be dredged.

4. Beach Renourishment **\$116,667**

This is the first payment of three due to the County for beach renourishment.

5. El Mar Drive Paving/Bollards **\$300,000**

Paving of the portions of El Mar Drive (south alley to north alley) and Commercial Blvd (A1A to El Mar Drive) following the completion of the downtown enhancement. This will also include the installation of a removable traffic-rated bollard system which will allow various segments of both roadways to be closed down easily during events.

6. Opticom Emergency Vehicle System **\$75,000**

This allows emergency vehicles to change the traffic signals in order to more safely and efficiently traverse the roadway when responding to a call or taking a patient to the hospital.

7. Friedt Park Playground Improvement **\$700,000**

The Friedt Park playground has not been improved since 2014. The equipment is deteriorating due to age and the environment. Shade is limited, and the park does not meet current ADA requirements for play surfaces.

8. Traffic Calming Project **\$150,000**

The Town has received requests to review additional traffic calming measures throughout the community. This funding will be reserved for studies related to traffic calming and traffic calming improvements.

FY25 CIP

Table 2: FY25 CIP Projects

	FY25 Project Name	Projected Cost
1	Beach Portal Design	\$150,000
2	Beach Renourishment Payment 2 of 3	\$116,667
3	Tennis Court Lighting & Fencing	\$85,000
4	Stormwater Rate Study	\$65,000
5	Public Safety Building & Jarvis Improvements	\$12,350,000
6	Pedestrian/ADA Improvements/Crosswalks	\$75,000
7	Roadway Paving and Refurbishment	\$300,000
8	Stormwater Tidal Valve Installation	\$350,000
	FY25 CIP Projected Total:	\$13,491,667

1. Beach Portal Design **\$150,000**

The existing beach portal structures are at the end of their projected lifespan and this funding will allow for the design of new portals.

2. Beach Renourishment **\$116,667**

This is the second payment of three due to the County for beach renourishment.

3. Tennis Court Lighting & Fencing **\$85,000**

This will replace the rusting deteriorated fencing and the legacy lighting that often fails, which has required increased maintenance from our electrical contractor.

4. Stormwater Rate Study **\$65,000**

The Storm Water Master Plan laid out approximately \$20,000,000 in storm water improvements over the next 20 years. Staff recommends completing a rate study to determine whether a storm water fee should be used to help offset these costs.

5. Public Safety Building & Jarvis Hall Improvements **\$12,350,000**

Design/Build a new public safety facility to house Fire/EMS/BSO. Currently the facilities are over 50+ years old and do not meet the needs or requirements of modern-day delivery of these services. This also includes upgrades to Jarvis Hall Community Center spaces which have not been upgraded in approximately 30 years.

6. Pedestrian/ADA Improvements (Phase 4) **\$75,000**

The Town completed a Pedestrian Study in 2020 that highlighted areas in which the pedestrian infrastructure could be improved to enhance the pedestrian experience. During FY25 we will continue to focus on improving crosswalks as well as reviewing beach access.

7. Roadway Paving and Refurbishment **\$300,000**

This is the first 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.

8. Stormwater Tidal Valve Installation

\$350,000

Installation/replacement of valves to prevent water from entering the stormwater system from canals and the intracoastal during high tides, which can cause flooding.

FY26 CIP

Table 3: FY26 CIP Projects

FY26 Project Name		Projected Cost
1	Beach Portal Construction	\$1,100,000
2	Beach Renourishment Payment 3 of 3	\$116,667
3	West Plaza Signage and Lighting	\$175,000
4	Pedestrian/ADA Improvements/Crosswalks	\$100,000
5	Roadway Paving and Refurbishment	\$300,000
6	Stormwater Tidal Valve Installation	\$150,000
7	El Prado Park Refurbishment	\$775,000
FY26 CIP Projected Total:		\$2,716,667

1. Beach Portal Construction (Phase 1)

\$1,100,000

First phase to replace the existing portals and ensure they are built to withstand the corrosive beach environment.

2. Beach Renourishment

\$116,667

This is the final payment of three due to the County for beach renourishment.

3. West Plaza Signage & Lighting

\$175,000

This will provide the opportunity to build on enhancements that took place during FY21 by adding signage and replacement of lighted bollards.

4. Pedestrian/ADA Improvements (Phase 5)

\$75,000

The Town completed a Pedestrian Study in 2020 that highlighted areas in which the pedestrian infrastructure could be improved to enhance the pedestrian experience.

5. Roadway Paving and Refurbishment

\$300,000

This is the third 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. Stormwater Tidal Valve Installation

\$150,000

Installation/replacement of valves to prevent water from entering the stormwater system from canals and the intracoastal during high tides, which can cause flooding.

7. El Prado Park Refurbishment

\$775,000

El Prado Park's grassy area is heavily utilized and is deteriorating from the many events that are held on the lawn. Lawn replacement is necessary, as is the replacement of the existing gazebos and the lighted bollards due to continued ongoing issues with corrosion.

FY27 CIP

Table 4: FY27 CIP Projects

	FY27 Project Name	Projected Cost
1	Beach Portal Construction	\$600,000
2	Bougainvilla/Poinciana Design	\$250,000
4	Pedestrian/ADA Improvements/Crosswalks	\$75,000
5	Street Lighting Upgrades	\$1,650,000
	FY27 CIP Projected Total:	\$2,575,000

1. Beach Portal Construction \$600,000

Final phase to replace the existing portals and ensure they are built with proper materials to withstand the corrosive beach environment.

2. Bougainvilla/Poinciana Design \$250,000

Design of Bougainvilla/Poinciana includes stormwater, landscape, and hardscape improvements.

3. El Mar Drive Refurbishment Design \$300,000

This provides funding for proposed improvements to El Mar Drive, which would possibly include improvements to paving, stormwater, sidewalk, lighting and landscaping on the street.

4 Pedestrian/ADA Improvements (Phase 6) \$75,000

The Town completed a Pedestrian Study in 2020 that highlighted areas in which the pedestrian infrastructure could be improved to enhance the pedestrian experience.

5. Street Lighting Upgrades (Phase 1) \$1,650,000

First year of a multi-year project to replace the poles/arms/fixtures along A1A & Commercial Blvd that will be reaching the end of their useful life.

FY28 CIP

Table 5: FY28 CIP Projects

	FY27 Project Name	Projected Cost
1	Bougainvilla/Poinciana Construction	\$1,750,000
2	El Mar Drive Design	\$300,000
3	Pedestrian/ADA Improvements/Crosswalks	\$75,000
4	Street Lighting Upgrades	\$1,750,000
	FY28 CIP Projected Total:	\$3,875,000

1. Bougainvilla/Poinciana Construction (Phase 1) \$1,750,000

The first phase of this construction project will include stormwater, landscape, and hardscape improvements.

2. El Mar Drive Design \$300,000

This provides funding for proposed improvements to El Mar Drive, which would possibly include improvements to paving, stormwater, sidewalk, lighting and landscaping on the street.

3. Pedestrian/ADA Improvements (Phase 6)**\$75,000**

The Town completed a Pedestrian Study in 2020 that highlighted areas in which the pedestrian infrastructure could be improved to enhance the pedestrian experience. During FY27 we will continue to focus on improving crosswalks as well as taking a look at beach access.

4. Street Lighting Upgrades (Phase 2)**\$1,750,000**

Second year of a multi-year project to replace the poles/arms/fixtures along A1A & Commercial Blvd that will be reaching the end of their useful life.

Recommendation:

Discuss the preliminary FY24-28 5-Year CIP budget and direct staff with any additions or deletions to the proposed plan. Staff will present the final CIP at future budget adoption meetings.

Exhibits: None